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1984 TELEVISION FINANCIAL REPORT

Prepared by the Broadcast Management Department.

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Contents

1 **Introduction**
1 **Survey Methodology**
2 **1983 Television Financial Report**

3 **Part I. Selected Tables on Financial & Employment Data**
3 Nationwide Typical Revenues and Expenses by Type of Station
5 Fulltime Employment Yardsticks
7 Selected Expense Factors as a Percent of Net Revenues
10 Agency and Rep Commissions as a Percent of National/Regional/Local Time Sales
11 Percentage of National vs Regional Advertising Dollars

13 **Part III. Financial Yardsticks**
13 How to Find Your Revenue and Expense Yardsticks
13 How to Use Your Revenue and Expense Yardsticks

All Stations
14 ADI Markets 1 - 10
15 ADI Markets 11 - 20
16 ADI Markets 21 - 30
17 ADI Markets 31 - 40
18 ADI Markets 41 - 50
19 ADI Markets 51 - 60
20 ADI Markets 61 - 75
21 ADI Markets 76 - 100
22 ADI Markets 101 - 125
23 ADI Markets 126 - 150
24 ADI Markets 151 - 175
25 ADI Markets 176 & Over
26 Revenue Size $50 Million & Over
27 Revenue Size $25 Million - $50 Million
28 Revenue Size $20 Million - $25 Million
29 Revenue Size $15 Million - $20 Million
30 Revenue Size $10 Million - $15 Million
31 Revenue Size $8 Million - $10 Million
32 Revenue Size $6 Million - $8 Million
33 Revenue Size $4 Million - $6 Million
34 Revenue Size $2 Million - $4 Million
35 Revenue Size Under $2 Million

Affiliate Stations
36 Nationwide Table
37 ADI Markets 1 - 10
38 ADI Markets 11 - 20
39 ADI Markets 21 - 30
40 ADI Markets 31 - 40
41 ADI Markets 41 - 50
42 ADI Markets 51 - 60
43 ADI Markets 61 - 75
44 ADI Markets 76 - 100
45 ADI Markets 101 - 125
46 ADI Markets 126 - 150
47 ADI Markets 151 - 175
48 ADI Markets 176 & Over
49 Revenue Size $40 Million & Over
50 Revenue Size $25 Million - $40 Million
51 Revenue Size $15 Million - $25 Million
52 Revenue Size $10 Million - $15 Million
53 Revenue Size $7 Million - $10 Million
54 Revenue Size $5 Million - $7 Million
55 Revenue Size $4 Million - $5 Million
56 Revenue Size $3 Million - $4 Million
57 Revenue Size $2 Million - $3 Million
58 Revenue Size Under $2 Million

Independent Stations
59 Nationwide Table
60 ADI Markets 1 - 10
61 ADI Markets 11 - 25
62 ADI Markets 26 - 50
63 ADI Markets 51 & Over
64 Revenue Size $15 Million & Over
65 Revenue Size $5 Million - $15 Million
66 Revenue Size Under $5 Million

UHF Stations
67 Nationwide Table
68 ADI Markets 1 - 10
69 ADI Markets 11 - 50
70 ADI Markets 51 - 100
71 ADI Markets 101 & Over
72 Revenue Size $15 Million & Over
73 Revenue Size $7 Million - $15 Million
74 Revenue Size $5 Million - $7 Million
75 Revenue Size $4 Million - $5 Million
76 Revenue Size $3 Million - $4 Million
77 Revenue Size $2 Million - $3 Million
78 Revenue Size Under $2 Million

UHF Independent Stations
79 Nationwide Table
80 ADI Markets 1 - 10
81 ADI Markets 11 - 50
82 ADI Markets 51 - 125
83 Revenue Size $8 Million & Over
84 Revenue Size $4 Million - $8 Million
85 Revenue Size Under $4 Million

UHF Affiliate Stations
86 Nationwide Table
87 ADI Markets 1 - 50
88 ADI Markets 51 - 100
89 ADI Markets 101 & Over
90 Revenue Size $5 Million & Over
91 Revenue Size $4 Million - $5 Million
92 Revenue Size $2 Million - $4 Million
93 Revenue Size Under $2 Million

VHF Independent Stations
94 Nationwide Table
95 ADI Markets 1 - 10
96 ADI Markets 11 - 50
97 Revenue Size $15 Million & Over
98 Revenue Size Under $15 Million

Satellite Stations
99 Nationwide Table

Primary Market Stations (ADI 1-100)
100 Nationwide Table

Secondary Market Stations (ADI 101 & Over)
101 Nationwide Table

One Station Markets
102 Nationwide Table

Two Station Markets
103 Nationwide Table

Regions
104 New England
105 Middle Atlantic
106 South Atlantic
107 East North Central
108 East South Central
109 West North Central
110 West South Central
111 Mountain
112 Pacific

Television Market Listing
114 Line Item Definitions

Introduction

This report presents statistical information on revenues, expenses and profits of commercial television stations for the year 1983. Its primary purpose is to assist station management in evaluating its performance by providing financial yardsticks developed from similar operations.

The statistical data shown in this report was obtained from questionnaires sent to all commercial television stations licensed by the Federal Communications Commission. The universe for the survey, that is, the total number of commercial stations in operation the full twelve months of 1983, was 831. Usable financial returns were received from 473 stations representing 491 licensed television facilities. (Some responses contained both station and satellite data.) Statistically, the report is based on a 59.1% response (491 out of a possible 831). Among the deficiencies of the statistical data shown as financial yardsticks are (1) the lack of control over eligible participants and therefore, a different mix in each station grouping from year to year, and (2) lack of consistent placement of requested operating revenues and expenses.

All figures in this report are labeled "typical." Statistically, this means that the figures are medians, or the middle figure, after ranking the stations in a particular market-size or revenue-size category on each of the revenue and expense items. Consequently, 50 percent of the stations have a revenue or expense figure which is above, or equal to, the "typical" figure and 50 percent of the stations have a figure which is below, or equal to, the "typical" figure.

The statistical data used for this report was programmed and processed by computer at the direction of Broadcast Management which is solely responsible for the selection and computation of financial yardsticks shown in the tables.

Survey Methodology

Station Grouping

Part III groups all responding station data by market- and revenue-size. Subsequent sections group participating stations by significant characteristics; namely, AFFILIATE, INDEPENDENT, UHF, UHF INDEPENDENT, UHF AFFILIATE, and VHF INDEPENDENT stations by market- and revenue-size categories; and nationwide tables only for PRIMARY, SECONDARY, SATELLITE, ONE STATION MARKETS, TWO STATION MARKETS, and REGIONS. Other groupings are possible and can be added with increased station participation in the annual survey.

In each of the tables, there is an additional breakout of those stations reporting a profit during 1983. By eliminating those facilities which operated in the "red," the yardstick figures for these "profit only" stations represent realistic goals toward which all "deficit" and marginally profitable stations can point. The number of stations responding in each category is indicated following the All Stations and Profit Only Stations heading.

Market-Size Classification Scheme

Arbitron's 1983-1984 area of dominant influence (ADI) rankings for U.S. television markets was used as the basis for measurement for all recognized television markets.

The parameters of market groupings used in this report are based primarily on an arbitrary but systematic grouping of stations sufficient to provide valid operating yardsticks.

Revenue-Size Classification Scheme

This scheme of station grouping is based solely on the total net broadcast revenue figure (time sales plus revenues other than time sales minus agency and rep commissions and other deductions) reported on each return.

Again, the parameters of revenue groupings used in this report are based primarily on an arbitrary but systematic grouping of stations sufficient to provide valid operating yardsticks.

Median

The "typical" figures in each table are medians or the middle figure ($\frac{n+1}{2}$) after ranking the stations in a particular category on a particular revenue or expense item. Thus, 50 percent of the stations have figures which are above, or equal to, and 50 percent of the stations have figures which are below, or equal to, the "typical" figures in the table.

Medians rather than averages (means) were used due to the relatively small number of items involved in each grouping and because of the large diversity between the revenue or expense or profit margin figures within each of the groupings. As is common in many economic studies, means would tend to yield higher figures than medians due to the existence of relatively more extreme figures at the top than at the bottom of any ranking of a group.

The "typical dollar figures" on each table were adjusted so that all figures in those columns will add to their respective totals in both dollar and percentage terms. These adjustments were made on the expense and profit figures rather than on the profit margin.

Middle 50 Percent

The middle 50 percent (interquartile range) has been presented because it allows a broadcaster to evaluate his operating results more thoroughly than if just one typical figure were available as the yardstick. Since every station is in some way unique, it is to be expected that a station's operating figures will not coincide precisely

with standards of measurement based on the typical comparable station. With a range showing where the figures of 50 percent of the comparable stations lie, station management can get a much better idea of its financial position relative to other comparable television facilities. Interquartile figures have not been adjusted to total 100 percent.

Profit Margin

The profit margin is essentially the operating ratio subtracted from 100%. It represents the gross profit realized on every dollar to total revenue. Typical profit margin figures are medians which have been derived from individual station ratios rather than by dividing the typical gross profit for a particular category of stations by the typical total revenue for the grouping. More specifically, a profit margin figure was calculated for each station in a particular category. The profit margin figures were then ranked and the median figure selected. This direct station-by-station method of calculating the profit margin provides a realistic figure with which to compare your station.

The 1984 Television Financial Report

Part I — A summary of the typical television station.

The summary data is a good indicator of national trends from one year to the next. The information is too broad to be considered a yardstick for individual stations.

Selected financial and employment factors by type of station, market- and revenue-size.

Fulltime Employment Yardsticks — Typical station employment is correlated with total revenues and expenses to provide productivity and efficiency yardsticks.

Selected Expense Factors as a Percent of Net Revenues — Selected expense figures expressed as a percent of net revenue, such as, total expense, cost of broadcast rights, music license fees, and bad debt expense.

Agency and Rep Commissions as a Percent of National/Regional/Local Time Sales — Typical agency and rep commission dollars divided by total time sales minus network commission.

Percentage Breakout of the National/Regional Advertising Dollars — The percent of advertising revenue produced by National advertising and Regional advertising as reported by stations submitting these figures separately.

Part II — Financial yardsticks by type of station, market-size and revenue size.

The various station groupings are arranged first according to market size, then by revenue size. The first table of each grouping contains nationwide data. Before looking at the yardstick tables, please read carefully the explanatory material on page 13.

If you have any difficulty in finding and using your yardsticks, let us know. We will give you specific guidance on your problem. Additional information needed to make specialized comparisons will be developed and made available upon request.

Table 1
Typical Revenues and Expenses
By Type of Station, Nationwide

Revenue & Expense Items	Affiliate Stations Typical Dollar Figures ($)	Affiliate Stations Typical Percent Figures (%)	Independent Stations Typical Dollar Figures ($)	Independent Stations Typical Percent Figures (%)	UHF Stations Typical Dollar Figures ($)	UHF Stations Typical Percent Figures (%)	UHF Independent Stations Typical Dollar Figures ($)	UHF Independent Stations Typical Percent Figures (%)
Network Compensation	562,800	8.5	0	0.0	138,000	3.3	0	0.0
National & Regional Advertisers	3,051,700	46.4	3,239,400	58.4	1,999,500	48.1	2,482,100	52.0
Local Advertisers	2,968,500	45.1	2,307,400	41.6	2,018,700	48.6	2,291,300	48.0
Total Time Sales	6,583,100	100.0	5,546,800	100.0	4,156,100	100.0	4,773,400	100.0
Political Advertising Revenue	11,900		5,700		8,000		4,700	
Trade-Outs & Barter	122,200		273,600		123,200		258,100	
Revenues other than Time Sales	116,700		174,300		78,200		122,200	
Total Net Revenues	5,760,300		5,402,500		3,605,800		4,451,900	
Expenses:								
Engineering	466,200	10.7	512,000	11.6	425,200	13.4	449,600	11.2
Program & Production	1,000,700	22.9	1,650,000	37.2	784,100	24.7	1,587,700	39.5
News	678,000	15.5	88,100	2.0	234,300	7.4	32,900	0.8
Sales	565,900	13.0	618,700	14.0	451,600	14.2	522,800	13.0
Advertising & Promotion	187,800	4.3	318,500	7.2	161,600	5.1	289,100	7.2
General & Administrative	1,466,400	33.6	1,243,700	28.1	1,117,400	35.2	1,138,400	28.3
Other	0	0.0	0	0.0	0	0.0	0	0.0
Total Expenses	4,365,000	100.0	4,431,000	100.0	3,174,200	100.0	4,020,500	100.0
Salaries:								
Engineering	265,300	16.4	249,300	21.3	172,000	17.3	176,700	18.7
Program & Production	308,900	19.1	251,900	21.5	215,300	21.6	224,800	23.8
News	460,900	28.5	61,100	5.2	160,200	16.1	20,700	2.2
Sales	335,700	20.7	348,200	29.7	266,900	26.8	313,300	33.2
Advertising & Promotion	36,000	2.2	50,200	4.3	24,600	2.5	31,500	3.3
General & Administrative	211,800	13.1	210,200	18.0	156,500	15.7	176,600	18.7
Other	0	0.0	0	0.0	0	0.0	0	0.0
Total Salaries	1,618,700	100.0	1,170,900	100.0	995,500	100.0	943,700	100.0
Total Cost of Broadcast Rights	407,400		1,508,700		283,000		1,015,400	
Music License Fees	78,400		58,500		42,700		31,100	
Rating Services	73,000		97,600		56,900		84,700	
Travel & Entertainment	70,300		76,200		41,800		55,400	
Depreciation & Amortization	480,600		541,000		375,300		469,600	
Interest	4,300		170,900		125,300		200,500	
Utility Costs	101,100		124,800		122,300		133,300	
Bad Debt Expense	33,300		60,300		32,700		46,000	
Legal & Auditing Fees	24,600		34,900		22,000		32,700	
Corporate Allocation Charges	72,300		3,400		2,300		0	
Employee Fringe Benefit Costs	225,500		154,400		110,300		125,800	
Station Insurance Costs	32,000		26,900		22,900		22,000	
Pre-Tax Profit	1,395,300		971,500		431,600		431,400	
Profit Margin		24.22%		17.98%		11.97%		9.69%
Fulltime Employment	80		57		51		50	
Parttime Employment	7		5		5		3	

Table 1
Typical Revenues and Expenses
By Type of Station, Nationwide (Continued)

UHF Affiliate Stations		VHF Independent Stations		Satellite Stations		Primary Market Stations		Secondary Market Stations	
Typical Dollar Figures ($)	Typical Percent Figures (%)	Typical Dollar Figures ($)	Typical Percent Figures (%)	Typical Dollar Figures ($)	Typical Percent Figures (%)	Typical Dollar Figures ($)	Typical Percent Figures (%)	Typical Dollar Figures ($)	Typical Percent (%)
329,700	8.1	1,900	0.0	86,000	10.4	598,600	6.0	321,700	9.9
1,771,400	43.5	17,850,100	61.7	288,700	34.8	4,853,900	48.3	1,477,700	45.7
1,966,800	48.3	11,096,000	38.3	455,400	54.9	4,601,400	45.8	1,434,400	44.4
4,067,900	100.0	28,948,000	100.0	830,100	100.0	10,053,900	100.0	3,233,800	100.0
9,600		27,300		0		21,500		4,800	
84,800		550,400		2,600		208,700		61,000	
69,000		323,700		21,900		168,000		66,600	
3,579,800		23,711,400		812,400		8,673,600		2,865,000	
411,000	13.3	1,581,300	9.2	181,800	20.4	693,000	10.8	278,900	11.5
647,000	21.0	7,348,900	42.7	147,800	16.6	1,766,700	27.6	515,900	21.2
377,900	12.3	1,312,600	7.6	109,500	12.3	972,200	15.2	318,700	13.1
430,600	14.0	1,478,600	8.6	131,500	14.8	747,500	11.7	365,200	15.0
133,000	4.3	959,800	5.6	4,900	0.5	321,600	5.0	78,100	3.2
1,079,600	35.1	4,546,000	26.4	316,000	35.4	1,898,600	29.7	871,700	35.9
0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
3,079,000	100.0	17,227,100	100.0	891,500	100.0	6,399,700	100.0	2,429,200	100.0
182,000	16.1	958,100	21.7	68,900	21.3	432,600	18.5	154,900	15.8
220,100	19.5	845,800	19.2	60,000	18.5	429,600	18.3	200,600	20.5
264,200	23.4	683,800	15.5	51,400	15.9	683,900	29.2	237,900	24.3
276,900	24.6	1,124,500	25.5	92,400	28.6	453,400	19.4	221,900	22.7
19,800	1.8	193,300	4.4	0	0.0	54,400	2.3	17,600	1.8
164,500	14.6	601,000	13.6	50,800	15.7	289,200	12.3	144,600	14.8
0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
1,127,500	100.0	4,406,400	100.0	323,500	100.0	2,343,100	100.0	977,600	100.0
225,900		4,170,300		100		872,800		161,400	
47,400		240,300		7,100		111,400		37,300	
49,400		196,500		3,100		115,500		40,400	
37,700		165,700		14,800		95,600		37,600	
296,400		700,700		115,600		617,600		273,000	
84,500		16,700		0		3,800		17,500	
116,000		104,400		55,300		124,800		66,500	
23,800		115,900		3,600		45,100		21,300	
18,800		45,400		2,300		33,800		16,000	
16,500		126,200		0		100,000		5,400	
90,700		541,800		30,500		289,800		109,600	
22,900		49,000		8,600		36,900		21,300	
500,800		6,484,300		(79,100)		2,273,900		435,800	
	13.99%		27.35%		(9.73%)		26.22%		15.21%
54		114		19		96		52	
6		15		2		8		6	

Table 2
Fulltime Employment Yardsticks

	Typical Fulltime Employment	Middle 50% Range	Total Payroll As % Of Net Revenue	Total Payroll As % Of Total Expense	Efficiency Quotient	Productivity Quotient	Net Per Fulltime Employee
All Stations							
ADI Markets							
1 - 10	180	89 - 242	19.7%	28.1%	$194,500	$136,300	$58,200
11 - 20	146	89 - 187	21.6	31.6	145,800	99,900	45,900
21 - 30	132	105 - 157	23.4	33.8	130,600	90,300	40,300
31 - 40	108	48 - 135	27.8	38.0	99,600	72,800	26,800
41 - 50	101	62 - 127	25.8	36.1	95,500	68,200	27,300
51 - 60	93	73 - 105	29.9	47.5	89,800	66,600	23,200
61 - 75	87	66 - 100	32.3	39.5	71,400	58,500	12,900
76 - 100	70	56 - 85	27.5	37.1	70,500	52,300	18,200
101 - 125	59	51 - 77	33.1	38.5	64,500	55,400	9,100
126 - 150	49	36 - 61	34.1	41.1	62,200	51,600	10,600
151 - 175	41	36 - 55	37.1	44.2	58,500	49,100	9,400
176 & Over	40	33 - 49	37.8	42.8	44,900	39,600	5,300
Affiliate Stations							
ADI Markets							
1 - 10	219	167 - 321	20.4	34.2	195,000	116,100	78,900
11 - 20	184	173 - 212	23.0	36.2	141,400	89,700	51,700
21 - 30	152	129 - 167	23.9	37.9	119,200	75,400	43,800
31 - 40	120	104 - 142	24.5	35.6	110,100	75,900	34,200
41 - 50	106	92 - 129	26.0	36.8	97,000	68,600	28,400
51 - 60	96	88 - 106	28.6	40.7	91,400	64,200	27,200
61 - 75	89	77 - 106	33.1	41.4	74,900	59,800	15,100
76 - 100	72	59 - 87	27.9	37.8	68,900	50,700	18,200
101 - 125	62	53 - 77	32.4	38.4	63,100	53,300	9,800
126 - 150	50	40 - 60	32.4	40.2	61,700	49,800	11,900
151 - 175	42	36 - 57	37.1	44.2	57,100	47,900	9,200
176 & Over	40	33 - 49	37.8	42.8	44,900	39,600	5,300
Independent Stations							
ADI Markets							
1 - 10	101	70 - 227	12.3	16.5	254,700	189,300	65,400
11 - 25	86	57 - 105	18.6	23.5	131,100	103,600	27,500
26 - 50	41	35 - 55	21.6	23.5	104,600	96,100	8,500
51 & Over	44	35 - 52	30.5	30.8	58,000	57,300	700
UHF Stations							
ADI Markets							
1 - 10	73	51 - 95	16.5	19.1	160,500	138,600	21,900
11 - 50	50	38 - 60	22.6	24.6	91,100	83,400	7,700
51 - 100	61	49 - 76	29.5	35.4	66,100	55,200	10,900
101 & Over	44	34 - 54	34.4	37.5	42,100	38,700	3,400
UHF Independent Stations							
ADI Markets							
1 - 10	74	57 - 97	16.8	19.6	206,800	176,900	29,900
11 - 50	50	37 - 59	20.3	22.0	91,100	83,900	7,200
51 - 125	41	33 - 50	24.9	24.0	52,800	54,700	(1,900)

Table 2
Fulltime Employment Yardsticks (Continued)

	Typical Fulltime Employment	Middle 50% Range	Total Payroll As % Of Net Revenue	Total Payroll As % Of Total Expense	Efficiency Quotient	Productivity Quotient	Net Per Fulltime Employee
UHF Affiliate Stations							
ADI Markets							
1 - 50	54	40 - 94	26.5%	31.7%	$ 83,300	$ 69,800	$13,500
51 - 100	65	55 - 85	31.7	39.3	71,200	57,400	13,800
101 & Over	45	35 - 55	34.5	38.0	44,900	40,900	4,000
VHF Independent Stations							
ADI Markets							
1 - 10	229	189 - 262	12.4	19.3	290,700	186,200	104,500
11 - 50	105	91 - 120	20.4	27.6	175,000	129,600	45,400
Satellite Stations							
Nationwide	19	13 - 22	39.8	36.3	42,800	46,900	(4,100)
Primary Market Stations							
Nationwide	96	62 - 132	27.0	36.6	90,300	66,700	23,600
Secondary Market Stations							
Nationwide	52	38 - 65	34.1	40.2	55,100	46,700	8,400
One Station Markets							
Nationwide	48	34 - 63	35.0	40.9	47,100	40,300	6,800
Two Station Markets							
Nationwide	39	33 - 51	31.5	33.7	54,500	50,900	3,600
Regions							
New England	93	61 - 127	20.1	29.6	124,600	84,500	40,100
Middle Atlantic	85	61 - 131	29.1	35.4	99,600	82,000	17,600
South Atlantic	73	49 - 122	20.1	28.5	83,200	58,600	24,600
East North Central	66	50 - 103	25.2	32.1	74,800	58,800	16,000
East South Central	81	49 - 101	28.5	36.4	64,300	50,300	14,000
West North Central	62	42 - 100	33.6	38.9	57,900	50,100	7,800
West South Central	76	52 - 104	26.3	35.0	69,000	51,800	17,200
Moutain	68	39 - 112	27.1	32.9	69,000	57,000	12,000
Pacific	82	50 - 152	27.2	32.7	77,300	64,200	13,100

Table 3
Selected Expense Factors as a Percent of Net Revenues

	Net Revenue	Total Expenses	Total Salaries	Non-Salary Expenses	Cost of Broadcast Rights	Music License Fees	Depreciation and Amortization	Bad Debt Expense	Employee Fringe Benefit Costs	Station Insurance Cost
All Stations										
ADI Markets										
1 - 10	$ 35,012,000	70.1%	19.7%	50.4%	10.7%	1.2%	2.7%	0.4%	1.3%	0.2%
11 - 20	21,291,900	68.5	21.7	46.8	11.9	1.2	4.3	0.5	2.5	0.2
21 - 30	17,238,600	69.2	23.4	45.8	12.0	1.4	4.4	0.5	3.1	0.3
31 - 40	10,758,500	73.1	27.8	45.3	9.4	1.1	5.7	0.4	2.0	0.3
41 - 50	9,643,400	71.4	25.8	45.6	10.3	1.4	6.0	0.5	3.6	0.3
51 - 60	8,347,200	74.2	29.9	44.3	7.0	1.2	5.6	0.5	3.9	0.4
61 - 75	6,214,600	81.9	32.3	49.6	9.2	1.3	7.0	0.5	4.1	0.6
76 - 100	4,935,400	74.1	27.5	46.6	6.1	1.2	7.1	0.6	3.6	0.7
101 - 125	3,806,500	85.9	33.1	52.8	6.5	1.2	11.1	0.7	3.9	0.7
126 - 150	3,049,100	82.9	34.1	48.8	5.1	1.2	8.1	0.7	3.1	0.6
151 - 175	2,398,200	83.9	37.1	46.8	3.1	1.1	8.6	0.5	4.8	0.8
176 & Over	1,796,900	88.1	37.8	50.3	4.3	1.4	10.8	0.7	3.3	0.9
Revenue Size										
$50 Million & Over	64,591,800	59.0	13.4	45.6	12.1	0.9	2.2	0.4	2.1	0.1
$25 Million - $50 Million	31,549,000	63.3	22.6	40.7	9.7	1.3	3.0	0.3	2.7	0.2
$20 Million - $25 Million	21,604,600	64.0	20.6	43.4	8.9	1.3	3.7	0.3	2.8	0.3
$15 Million - $20 Million	17,238,600	70.1	24.2	45.9	12.9	1.4	5.0	0.5	3.1	0.3
$10 Million - $15 Million	12,298,600	70.7	25.1	45.6	9.6	1.4	6.2	0.5	3.7	0.3
$ 8 Million - $10 Million	8,789,200	70.3	26.8	43.5	9.2	1.3	5.4	0.5	3.8	0.4
$ 6 Million - $ 8 Million	6,681,900	76.4	28.4	48.0	8.4	1.3	6.8	0.7	4.0	0.6
$ 4 Million - $ 6 Million	4,957,800	81.1	28.2	52.9	7.4	1.2	7.8	0.7	3.6	0.6
$ 2 Million - $ 4 Million	3,049,100	85.9	31.5	54.4	5.8	1.2	8.6	0.7	3.8	0.7
Under $2 Million	1,258,700	108.0	42.6	65.4	7.6	1.2	13.5	0.9	2.7	1.1
Affiliate Stations										
Nationwide	5,760,300	75.8	28.1	47.7	7.1	1.4	8.3	0.6	3.9	0.6
ADI Markets										
1 - 10	42,701,900	59.5	20.4	39.1	5.6	1.1	3.3	0.2	2.1	0.2
11 - 20	26,016,100	63.4	23.0	40.4	8.7	1.4	3.8	0.4	3.0	0.2
21 - 30	18,123,800	63.2	24.0	39.2	11.4	1.4	4.3	0.4	4.0	0.3
31 - 40	13,208,700	68.9	24.5	44.4	7.7	1.2	5.3	0.3	3.4	0.2
41 - 50	10,284,400	70.7	26.0	44.7	8.5	1.6	7.0	0.5	3.8	0.3
51 - 60	8,774,800	70.3	28.6	41.7	7.6	1.2	6.1	0.5	3.9	0.4
61 - 75	6,665,300	79.9	33.1	46.8	8.7	1.4	6.8	0.6	4.5	0.5
76 - 100	4,957,800	73.7	27.9	45.8	5.9	1.2	7.2	0.6	3.7	0.6
101 - 125	3,909,700	84.5	32.4	52.1	6.4	1.3	11.1	0.7	3.9	0.7
126 - 150	3,082,900	80.7	32.4	48.3	5.5	1.2	8.6	0.7	3.3	0.6
151 - 175	2,398,200	83.9	37.1	46.8	3.3	1.1	9.0	0.5	4.8	0.9
176 & Over	1,796,900	88.1	37.8	50.3	4.3	1.4	10.8	0.7	3.3	0.8
Revenue Size										
$40 Million & Over	57,180,600	48.7	15.0	33.7	4.3	1.0	2.6	0.2	2.1	0.2
$25 Million - $40 Million	31,549,000	62.9	23.2	39.7	8.3	1.4	3.1	0.3	3.1	0.2
$15 Million - $25 Million	19,245,600	62.8	24.2	38.6	9.6	1.4	4.2	0.4	3.4	0.3
$10 Million - $15 Million	12,302,100	69.8	26.2	43.6	8.6	1.4	6.2	0.5	4.0	0.4
$ 7 Million - $10 Million	8,527,400	70.3	27.6	42.7	7.5	1.3	5.6	0.5	4.2	0.4
$ 5 Million - $ 7 Million	5,940,500	80.0	30.6	49.4	7.9	1.3	7.0	0.7	4.2	0.6
$ 4 Million - $ 5 Million	4,598,300	74.6	28.7	45.9	5.7	1.2	7.5	0.7	2.9	0.6
$ 3 Million - $ 4 Million	3,553,200	83.7	32.4	51.3	6.0	1.3	8.2	0.7	3.8	0.7
$ 2 Million - $ 3 Million	2,499,100	85.1	33.7	51.4	5.7	1.2	9.6	0.7	4.2	0.9
Under $2 Million	1,354,900	106.0	40.3	65.7	7.4	1.2	15.0	0.8	3.1	1.1

Table 3
Selected Expense Factors as a Percent of Net Revenues (Continued)

	Net Revenue	Total Expenses	Total Salaries	Non-Salary Expenses	Cost of Broadcast Rights	Music License Fees	Depreciation and Amortization	Bad Debt Expense	Employee Fringe Benefit Costs	Station Insurance Cost
Independent Stations										
Nationwide	$ 5,402,500	82.0%	21.7%	60.3%	27.9%	1.1%	10.0%	1.1%	2.9%	0.5%
ADI Markets										
1 - 10	25,721,400	74.3	12.3	62.0	26.0	0.9	2.9	0.7	0.9	0.2
11 - 25	11,272,900	79.1	18.6	60.5	32.3	1.2	6.0	0.6	2.4	0.3
26 - 50	4,287,600	91.9	21.6	70.3	28.9	0.8	11.1	1.0	2.6	0.6
51 & Over	2,550,700	98.8	30.5	68.3	15.2	0.9	9.3	1.2	4.0	0.6
Revenue Size										
$15 Million & Over	24,147,200	70.1	16.3	53.8	23.1	1.0	3.0	0.7	2.1	0.2
$ 5 Million - $15 Million	6,726,100	88.1	19.5	68.6	29.8	1.0	9.8	1.4	2.4	0.5
Under $5 Million	2,518,800	98.2	25.1	73.1	17.7	0.8	12.3	1.2	3.6	0.7
UHF Stations										
Nationwide	3,605,800	88.0	27.6	60.4	7.8	1.2	10.4	0.9	3.1	0.6
ADI Markets										
1 - 10	11,717,300	86.4	16.5	69.9	11.1	0.8	4.8	0.8	1.5	0.3
11 - 50	4,554,100	91.6	22.6	69.0	26.3	0.9	10.7	1.0	3.1	0.5
51 - 100	4,031,300	83.6	29.6	54.0	6.9	1.3	7.8	0.7	3.7	0.7
101 & Over	1,851,200	91.9	34.4	57.5	8.9	1.2	11.8	0.9	3.3	1.1
Revenue Size										
$15 Million & Over	20,541,000	69.8	13.9	55.9	24.9	1.0	3.5	0.7	1.3	0.2
$ 7 Million - $15 Million	8,680,100	74.7	22.2	52.5	15.9	1.1	8.6	0.6	3.4	0.5
$ 5 Million - $ 7 Million	5,578,900	92.2	27.8	64.4	18.7	1.1	10.9	1.0	3.3	0.6
$ 4 Million - $ 5 Million	4,600,400	87.2	29.3	57.9	7.8	1.2	9.1	0.7	3.1	0.6
$ 3 Million - $ 4 Million	3,588,900	83.7	28.7	55.0	8.3	1.3	6.0	1.0	3.3	0.7
$ 2 Million - $ 3 Million	2,377,600	104.0	33.3	70.7	7.0	1.1	13.1	1.1	3.4	0.9
Under $2 Million	1,410,000	103.1	35.9	67.2	9.0	1.2	14.6	1.0	3.4	1.0
UHF Independent Stations										
Nationwide	4,451,900	90.3	21.2	69.1	22.8	0.7	10.6	0.7	2.8	0.5
ADI Markets										
1 - 10	15,303,000	85.5	16.8	68.7	9.9	0.7	3.9	0.7	1.2	0.2
11 - 50	4,554,100	92.2	20.3	71.9	28.6	0.6	11.4	1.0	3.0	0.5
51 - 125	2,164,200	103.7	24.9	78.8	19.9	0.9	11.4	1.5	4.8	0.7
Revenue Size										
$ 8 Million & Over	15,303,000	74.4	16.0	58.4	27.8	0.9	4.3	0.6	1.4	0.3
$ 4 Million - $ 8 Million	5,381,300	91.6	20.3	71.3	27.8	1.0	10.6	1.5	2.7	0.4
Under $4 Million	2,257,700	103.0	22.5	80.5	18.5	0.7	12.2	1.4	3.5	0.7
UHF Affiliate Stations										
Nationwide	3,579,800	86.0	31.5	54.5	6.3	1.3	8.3	0.7	2.5	0.6
ADI Markets										
1 - 50	4,499,500	83.7	26.5	57.2	18.9	1.2	5.6	0.9	3.6	0.6
51 - 100	4,628,700	80.6	31.7	48.9	5.9	1.3	8.0	0.5	4.1	0.6
101 & Over	2,022,700	90.9	34.5	56.4	7.8	1.2	10.6	0.8	3.0	1.0
Revenue Size										
$ 5 Million & Over	6,641,900	75.6	27.2	48.4	10.4	1.2	11.0	0.6	4.4	0.5
$ 4 Million - $ 5 Million	4,695,700	79.6	31.2	48.4	5.9	1.2	8.0	0.5	3.3	0.6
$ 2 Million - $ 4 Million	3,224,800	86.1	31.9	54.2	7.0	1.3	7.9	1.0	3.7	0.7
Under $2 Million	1,446,300	99.4	37.9	61.5	8.1	1.2	14.0	0.9	3.2	1.0

Table 3
Selected Expense Factors as a Percent of Net Revenues (Continued)

	Net Revenue	Total Expenses	Total Salaries	Non-Salary Expenses	Cost of Broadcast Rights	Music License Fees	Depreciation and Amortization	Bad Debt Expense	Employee Fringe Benefit Costs	Station Insurance Cost
VHF Independent Stations										
Nationwide	$23,711,400	72.6%	18.6%	54.0%	17.6%	1.0%	3.0%	0.5%	2.3%	0.2%
ADI Markets										
1 - 10	66,579,200	64.0	12.3	51.7	15.5	0.7	1.2	0.4	1.6	0.8
11 - 50	18,371,400	74.1	20.4	53.7	20.8	1.0	3.8	0.6	3.3	0.3
Revenue Size										
$15 Million & Over	26,920,500	67.6	16.0	51.6	24.1	1.2	2.8	0.6	2.3	0.2
Under $15 Million	3,279,800	86.6	29.1	57.5	2.6	2.0	7.0	0.8	4.0	0.6
Satellite Stations										
Nationwide	812,400	109.7	39.8	69.9	0.0	0.9	14.2	0.4	3.8	1.1
Primary Market Stations										
Nationwide	8,673,600	73.8	27.0	46.8	10.1	1.3	7.1	0.5	3.3	0.4
Secondary Market Stations										
Nationwide	2,865,000	84.8	34.1	50.7	5.6	1.3	9.5	0.7	3.8	0.7
One Station Markets										
Nationwide	2,258,900	85.5	35.0	50.5	3.6	1.3	9.5	0.5	4.1	0.7
Two Station Markets										
Nationwide	2,124,100	93.5	31.5	62.0	3.6	1.3	10.3	0.6	2.3	0.7
Regions										
New England	11,588,400	67.8	20.1	47.7	11.9	1.1	5.2	0.5	3.7	0.4
Middle Atlantic	8,469,700	82.3	29.2	53.1	11.3	1.2	6.3	0.5	3.6	0.4
South Atlantic	6,071,600	70.5	20.1	50.4	9.4	1.4	7.8	0.5	2.6	0.5
East North Central	4,938,300	78.6	25.2	53.4	8.4	1.4	8.0	0.6	4.4	0.5
East South Central	5,205,900	78.3	28.5	49.8	7.1	1.2	9.3	0.6	4.0	0.5
West North Central	3,590,400	86.5	33.6	52.9	5.3	1.6	11.9	0.7	4.6	0.8
West South Central	5,240,600	75.2	26.3	48.9	5.7	1.2	9.8	0.9	3.3	0.6
Mountain	4,695,300	82.5	27.1	55.4	10.0	1.4	10.9	0.9	3.1	0.6
Pacific	6,338,600	83.1	27.2	55.9	13.8	1.3	9.5	0.7	3.6	0.5

Table 4
Agency and Rep Commissions As A Percentage of National/Regional/Local Time Sales

All Stations

ADI Markets	
1 - 10	17.0%
11 - 20	18.2
21 - 30	18.6
31 - 40	18.8
41 - 50	16.7
51 - 60	17.9
61 - 75	18.4
76 - 100	17.9
101 - 125	17.9
126 - 150	16.7
151 - 175	13.3
176 & Over	16.4
Revenue Size	
$50 Million & Over	17.1
$25 Million - $50 Million	16.7
$20 Million - $25 Million	17.8
$15 Million - $20 Million	18.8
$10 Million - $15 Million	17.2
$ 8 Million - $10 Million	16.8
$ 6 Million - $ 8 Million	18.1
$ 4 Million - $ 6 Million	16.9
$ 2 Million - $ 4 Million	16.0
Under $2 Million	14.6

Affiliate Stations

Nationwide	16.3
ADI Markets	
1 - 10	17.5
11 - 20	17.9
21 - 30	18.6
31 - 40	17.1
41 - 50	15.7
51 - 60	17.9
61 - 75	18.1
76 - 100	17.1
101 - 125	16.9
126 - 150	15.7
151 - 175	13.0
176 & Over	16.4
Revenue Size	
$40 Million & Over	18.8
$25 Million - $40 Million	16.9
$15 Million - $25 Million	18.4
$10 Million - $15 Million	17.2
$ 7 Million - $10 Million	17.1
$ 5 Million - $ 7 Million	16.5
$ 4 Million - $ 5 Million	16.8
$ 3 Million - $ 4 Million	17.3
$ 2 Million - $ 3 Million	14.9
Under $2 Million	14.3

Independent Stations

Nationwide	17.2%
ADI Markets	
1 - 10	21.9
11 - 25	19.1
26 - 50	18.3
51 & Over	16.7
Revenue Size	
$15 Million & Over	20.2
$ 5 Million - $15 Million	17.9
Under $5 Million	16.8

UHF Stations

Nationwide	17.3
ADI Markets	
1 - 10	15.8
11 - 50	17.9
51 - 100	17.3
101 & Over	14.2
Revenue Size	
$15 Million & Over	15.5
$ 7 Million - $15 Million	17.6
$ 5 Million - $ 7 Million	16.7
$ 4 Million - $ 5 Million	17.7
$ 3 Million - $ 4 Million	16.6
$ 2 Million - $ 3 Million	14.0
Under $2 Million	13.7

UHF Independent Stations

Nationwide	19.6
ADI Markets	
1 - 10	16.8
11 - 50	17.7
51 - 125	12.0
Revenue Size	
$ 8 Million & Over	18.6
$ 4 Million - $ 8 Million	17.2
Under $4 Million	15.0

UHF Affiliate Stations

Nationwide	17.0
ADI Markets	
1 - 50	16.5
51 - 100	16.2
101 & Over	14.7
Revenue Size	
$ 5 Million & Over	16.1
$ 4 Million - $ 5 Million	16.7
$ 2 Million - $ 4 Million	15.3
Under $2 Million	14.4

VHF Independent Stations

Nationwide	21.4%
ADI Markets	
1 - 10	16.1
11 - 50	17.5
Revenue Size	
$15 Million & Over	19.8
Under $15 Million	15.4

Satellite Stations

Nationwide	7.7

Primary Market Stations

Nationwide	17.3

Secondary Market Stations

Nationwide	14.9

One Station Markets

Nationwide	15.0

Two Station Markets

Nationwide	14.3

Regions

New England	21.8
Middle Atlantic	17.8
South Atlantic	18.0
East North Central	16.7
East South Central	15.5
West North Central	14.2
West South Central	16.4
Mountain	18.6
Pacific	20.5

Table 5
Percentage of National vs. Regional Advertising Dollars

	National Advertising	Regional Advertising
All Stations		
ADI Markets		
1 - 10	87.5%	12.5%
11 - 20	91.3	8.7
21 - 30	85.0	15.0
31 - 40	78.6	21.4
41 - 50	93.0	7.0
51 - 60	68.8	31.2
61 - 75	69.4	30.6
76 - 100	71.8	28.2
101 - 125	64.7	35.3
126 - 150	74.2	25.8
151 - 175	67.6	32.4
176 & Over	60.2	39.8
Revenue Size		
$50 Million & Over	76.4	23.6
$25 Million - $50 Million	93.2	6.8
$20 Million - $25 Million	80.3	19.7
$15 Million - $20 Million	84.9	15.1
$10 Million - $15 Million	86.7	13.3
$ 8 Million - $10 Million	78.1	21.9
$ 6 Million - $ 8 Million	71.8	28.2
$ 4 Million - $ 6 Million	67.0	33.0
$ 2 Million - $ 4 Million	67.6	32.4
Under $2 Million	57.8	42.2
Affiliate Stations		
Nationwide	71.6	28.4
ADI Markets		
1 - 10	83.0	17.0
11 - 20	83.2	16.8
21 - 30	83.8	16.2
31 - 40	88.9	11.1
41 - 50	95.9	4.1
51 - 60	64.9	35.1
61 - 75	68.2	31.8
76 - 100	69.2	30.8
101 - 125	64.8	35.2
126 - 150	72.6	27.4
151 - 175	67.6	32.4
176 & Over	60.2	39.8
Revenue Size		
$40 Million & Over	76.4	23.6
$25 Million - $40 Million	93.2	6.8
$15 Million - $25 Million	78.5	21.5
$10 Million - $15 Million	76.5	23.5
$ 7 Million - $10 Million	76.8	23.2
$ 5 Million - $ 7 Million	70.0	30.0
$ 4 Million - $ 5 Million	66.9	33.1
$ 3 Million - $ 4 Million	74.7	25.3
$ 2 Million - $ 3 Million	66.5	33.5
Under $2 Million	57.9	42.1
Independent Stations		
Nationwide	81.2%	18.8%
ADI Markets		
1 - 10	53.8	46.2
11 - 25	95.8	4.2
26 - 50	72.6	27.4
51 & Over	83.8	16.2
Revenue Size		
$15 Million & Over	91.9	8.1
$ 5 Million - $15 Million	72.9	27.1
Under $5 Million	81.0	19.0
UHF Stations		
Nationwide	69.1	30.9
ADI Markets		
1 - 10	53.8	46.2
11 - 50	82.8	17.2
51 - 100	67.0	33.0
101 & Over	56.7	43.3
Revenue Size		
$15 Million & Over	83.2	16.8
$ 7 Million - $15 Million	71.1	28.9
$ 5 Million - $ 7 Million	62.5	37.5
$ 4 Million - $ 5 Million	72.0	28.0
$ 3 Million - $ 4 Million	72.1	27.9
$ 2 Million - $ 3 Million	62.0	38.0
Under $2 Million	54.4	45.6
UHF Independent Stations		
Nationwide	82.7	17.3
ADI Markets		
1 - 10	53.8	46.2
11 - 50	79.4	20.6
51 - 125	69.4	30.6
Revenue Size		
$ 8 Million & Over	82.0	18.0
$ 4 Million - $ 8 Million	63.5	36.5
Under $4 Million	59.0	41.0
UHF Affiliate Stations		
Nationwide	62.3%	37.7%
ADI Markets		
1 - 50	87.9	12.1
51 - 100	65.6	34.4
101 & Over	60.6	39.4
Revenue Size		
$ 5 Million & Over	63.2	36.8
$ 4 Million - $ 5 Million	72.0	28.0
$ 2 Million - $ 4 Million	64.4	35.6
Under $2 Million	54.7	45.3

Table 5
Percentage of National vs. Regional Advertising Dollars (Continued)

	National Advertising	Regional Advertising
VHF Independent Stations		
Nationwide	89.8	10.2
ADI Markets		
1 - 10	ID	ID
11 - 50	96.2	3.8
Revenue Size		
$15 Million & Over	94.8	5.2
Under $15 Million	77.7	22.3
Satellite Stations		
Nationwide	52.7	47.3
Primary Market Stations		
Nationwide	72.8	27.2
Secondary Market Stations		
Nationwide	67.4	32.6
One Station Markets		
Nationwide	56.4	43.6
Two Station Markets		
Nationwide	63.9	36.1
Regions		
New England	74.1	25.9
Middle Atlantic	71.5	28.5
South Atlantic	58.6	41.4
East North Central	74.5	25.5
East South Central	66.6	33.4
West North Central	72.3	27.7
West South Central	69.2	30.8
Mountain	79.0	21.0
Pacific	86.6	13.4

PART II.
Financial Yardsticks

How to Find Your Revenue and Expense Yardsticks

1. Table of Contents. . .In the table of contents you will find a listing of market-size and revenue-size yardstick tables by station grouping. Each table provides yardstick figures for all stations in the sub-groupings, and those stations which reported a profit in 1983.

2. Market-Size Yardsticks. . .Each station grouping is first arranged in market-size categories, the number and definition varying according to universe and reporting sample. The market size definitions are based on Arbitron's 1983-1984 Area of Dominant Influence (ADI) rankings as reported in the Arbitron *1983-1984 Television ADI Market Guide*. If you are not sure of your ADI rank it can easily be found in the listing on page 113.

3. Revenue-Size Yardsticks. . .The second section of each station grouping contains revenue-size tables. Your revenue size is determined, as in prior NAB surveys, solely by your total broadcast revenue reported in 1983. As with market-size categories, the number and definition of revenue-size categories will vary among station groupings.

How to Use Your Revenue and Expense Yardsticks

A bookmark has been provided with blank columns headed "Your Station" in which you may enter your figures. Do not overlook the dollar comparisons. They are at least as important as the percent comparisons. Also be sure to evaluate your results against the middle 50 percent (interquartile range) figures as well as the typical figures, since it should not be anticipated that any one station will be perfectly in line with the typical figures. If your station lost money in 1983 or only made a small profit, you might want to use the yardstick figures for profit only as goals for the next fiscal year.

If one or more of your revenue or expense figures are unfavorably out of line with the yardsticks, this does not mean that you are necessarily running an inefficient operation, and that the figures which are substantially out of line must be corrected. But it does mean that you should be able to explain why it is necessary for that particular figure to deviate from the yardstick. If the explanation is sound, for both the short and long run, you may not want to consider any changes.

The explanation is what is significant — not just the fact that a particular revenue or expense figure is out of line with that in comparably situated stations.

Table 6
Revenue and Expense Yardsticks
ADI Markets 1 - 10

Revenue & Expense Items	All Stations (41) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (37) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	152,000	0.4	0	1,670,900	250,400	0.6	0	1,670,900
National & Regional Advertisers	22,637,300	55.1	11,819,300	33,542,400	24,122,500	54.5	12,332,300	36,243,600
Local Advertisers	18,270,000	44.5	5,787,100	28,025,900	19,920,100	45.0	9,810,900	29,502,400
Total Time Sales	41,059,300	100.0	20,949,100	69,135,200	44,293,000	100.0	26,246,900	71,717,600
Political Advertising Revenue	62,600		200	176,600	72,100		7,500	234,600
Trade-outs & Barter	493,400		264,600	1,107,000	498,100		272,800	1,176,900
Revenues Other Than Time Sales	273,200		103,800	1,077,900	285,900		126,900	1,129,600
Total Net Revenues	35,012,000		18,048,400	57,833,300	38,052,500		22,304,700	59,103,500
Expenses:								
Engineering	2,294,100	9.4	732,100	2,665,200	2,649,100	10.3	853,800	2,665,200
Program & Production	8,879,400	36.2	4,077,500	12,030,600	8,985,200	34.8	4,238,500	12,749,700
News	4,394,400	17.9	315,100	5,766,300	4,411,100	17.1	393,400	5,606,500
Sales	2,371,000	9.7	1,068,900	3,047,500	2,275,800	8.8	1,155,200	3,120,400
Advertising & Promotion	1,467,300	6.0	564,000	2,335,200	1,406,200	5.5	576,000	2,335,200
General & Administrative	5,128,800	20.9	2,155,400	7,486,500	6,064,600	23.5	2,745,000	7,486,500
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	24,534,900	100.0	11,158,800	33,479,600	25,792,100	100.0	11,785,000	33,479,600
Salaries:								
Engineering	1,458,000	21.1	385,400	2,144,200	1,939,800	24.0	472,700	2,144,200
Program & Production	1,216,900	17.6	429,000	1,518,800	1,352,000	16.7	543,400	1,518,800
News	2,342,700	33.9	143,600	3,357,300	2,647,400	32.7	187,100	3,302,700
Sales	920,100	13.3	483,800	998,300	1,062,500	13.1	592,600	1,269,200
Advertising & Promotion	199,300	2.9	73,100	257,500	211,400	2.6	72,200	240,800
General & Administrative	766,200	11.1	353,000	1,072,900	877,200	10.8	383,600	1,072,900
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	6,903,300	100.0	2,308,300	9,243,800	8,090,300	100.0	2,531,000	9,243,800
Total Cost of Broadcast Rights	3,761,800		1,388,300	8,721,300	4,244,400		1,550,900	9,508,400
Music License Fees	418,200		124,900	518,200	430,600		183,100	552,700
Rating Services	296,000		201,100	913,600	321,600		206,700	951,300
Travel & Entertainment	210,500		100,600	413,100	215,600		122,200	413,100
Depreciation & Amortization	934,600		595,400	1,521,800	951,100		656,800	1,521,800
Interest	0		0	54,600	0		0	42,500
Utility Costs	237,900		174,000	322,200	248,600		177,600	322,200
Bad Debt Expense	123,000		78,300	224,300	126,000		80,300	236,200
Legal & Auditing Fees	60,900		17,100	166,000	63,000		18,200	166,000
Corporate Allocation Charges	144,000		0	767,500	186,600		0	810,800
Employee Fringe Benefit Costs	459,200		189,700	1,174,800	518,600		213,000	1,232,900
Station Insurance Costs	58,000		33,100	130,800	59,700		38,100	130,800
Pre-Tax Profit	10,477,100		3,142,100	24,875,700	12,260,400		6,258,200	26,223,400
Profit Margin		29.92%	15.91%	42.71%		32.22%	23.74%	46.14%
Fulltime Employment	180		89	242	190		98	242
Parttime Employment	10		4	21	11		5	21

Table 7
Revenue and Expense Yardsticks
ADI Markets 11 - 20

Revenue & Expense Items	All Stations (40) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (34) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	880,300	3.5	1,300	1,485,700	1,013,800	3.7	12,800	1,654,200
National & Regional Advertisers	14,444,900	57.4	8,828,900	17,599,800	15,462,700	57.1	11,169,000	18,656,800
Local Advertisers	9,849,400	39.1	5,801,300	13,466,100	10,620,700	39.2	8,384,100	14,342,300
Total Time Sales	25,174,600	100.0	14,622,400	33,677,500	27,097,300	100.0	21,933,200	35,001,900
Political Advertising Revenue	43,700		3,800	135,900	72,100		1,600	147,800
Trade-outs & Barter	445,600		171,900	628,800	370,300		136,200	653,100
Revenues Other Than Time Sales	355,200		182,600	696,300	372,200		195,800	706,600
Total Net Revenues	21,291,900		12,314,400	28,455,000	22,760,500		18,734,400	29,270,700
Expenses:								
Engineering	1,578,100	10.8	916,800	1,895,000	1,591,700	10.8	1,072,400	1,903,000
Program & Production	4,759,800	32.6	3,392,900	5,727,000	4,513,700	30.7	3,618,100	5,815,900
News	2,731,100	18.7	651,600	3,799,000	3,216,400	21.9	1,295,300	4,142,800
Sales	1,499,300	10.3	1,097,400	1,721,000	1,399,300	9.5	1,147,000	1,850,900
Advertising & Promotion	881,700	6.0	557,800	1,078,200	877,400	6.0	597,400	1,097,000
General & Administrative	3,134,900	21.5	1,942,800	3,737,100	3,093,200	21.1	2,022,300	3,957,000
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	14,584,900	100.0	9,809,500	18,503,700	14,691,600	100.0	11,079,200	18,724,400
Salaries:								
Engineering	1,112,800	24.1	528,900	1,347,700	1,167,600	20.4	607,000	1,427,300
Program & Production	739,300	16.0	431,300	1,077,900	847,200	14.8	537,000	1,142,900
News	1,429,200	31.0	376,300	2,513,800	2,217,800	38.8	633,800	2,575,700
Sales	803,900	17.4	617,600	952,500	875,800	15.3	681,900	976,900
Advertising & Promotion	105,800	2.3	60,000	173,000	122,500	2.1	65,200	187,900
General & Administrative	418,800	9.1	257,600	598,100	480,000	8.4	266,600	608,100
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	4,609,800	100.0	2,553,000	6,584,900	5,711,000	100.0	2,991,600	6,730,000
Total Cost of Broadcast Rights	2,539,100		1,676,600	3,818,200	2,625,900		1,585,900	3,819,000
Music License Fees	256,700		130,500	374,300	295,000		164,200	419,100
Rating Services	200,200		165,100	265,800	208,300		183,900	290,000
Travel & Entertainment	227,500		130,600	312,000	239,300		143,500	321,600
Depreciation & Amortization	920,100		686,600	1,107,400	920,100		678,800	1,118,600
Interest	29,500		0	367,700	24,200		0	343,800
Utility Costs	155,600		93,000	204,300	151,000		88,600	206,600
Bad Debt Expense	100,300		54,500	138,200	105,900		64,000	149,100
Legal & Auditing Fees	47,700		18,100	93,400	52,800		18,700	94,000
Corporate Allocation Charges	292,200		71,400	783,000	370,900		132,900	844,300
Employee Fringe Benefit Costs	523,200		203,100	839,200	575,200		332,700	901,800
Station Insurance Costs	51,600		29,100	70,900	54,000		33,500	80,200
Pre-Tax Profit	6,707,000		1,204,200	11,339,900	8,068,900		4,232,600	11,516,200
Profit Margin		31.50%	18.43%	47.33%		35.45%	25.49%	49.15%
Fulltime Employment	146		89	187	177		100	197
Parttime Employment	12		7	21	16		9	21

Table 8
Revenue and Expense Yardsticks
ADI Markets 21 - 30

Revenue & Expense Items	All Stations (31) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (27) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	841,700	4.1	133,400	1,130,300	863,700	4.0	665,100	1,169,500
National & Regional Advertisers	11,362,100	55.3	7,179,400	14,257,100	12,179,400	56.2	8,766,700	14,512,200
Local Advertisers	8,351,700	40.6	4,625,900	10,493,600	8,630,800	39.8	7,222,600	10,637,900
Total Time Sales	20,555,500	100.0	15,501,500	23,189,000	21,674,000	100.0	17,888,300	25,483,900
Political Advertising Revenue	21,200		1,000	38,600	23,800		3,200	58,700
Trade-outs & Barter	300,100		137,300	455,300	313,400		140,300	455,300
Revenues Other Than Time Sales	227,200		150,000	591,800	227,200		157,700	548,600
Total Net Revenues	17,238,600		13,640,200	20,095,000	17,873,500		15,574,600	21,208,000
Expenses:								
Engineering	1,263,200	10.6	831,400	1,557,400	1,142,000	10.1	868,800	1,594,100
Program & Production	3,769,200	31.6	2,452,900	4,502,300	3,448,100	30.5	3,033,000	4,859,200
News	1,906,400	16.0	832,100	2,664,000	1,974,900	17.5	1,321,500	2,703,000
Sales	1,151,200	9.7	814,900	1,241,500	1,130,100	10.0	882,300	1,294,700
Advertising & Promotion	625,800	5.2	385,900	633,000	562,500	5.0	462,500	662,000
General & Administrative	3,206,600	26.9	2,065,900	4,077,100	3,043,400	26.9	2,282,900	4,167,500
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	11,922,500	100.0	9,525,600	13,898,000	11,301,100	100.0	10,103,000	14,037,200
Salaries:								
Engineering	785,800	19.5	487,100	1,113,000	791,200	20.6	571,300	1,131,300
Program & Production	697,000	17.3	444,700	931,300	662,400	17.2	485,900	984,000
News	1,330,800	33.0	469,200	1,688,400	1,288,600	33.5	939,500	1,776,200
Sales	699,300	17.3	543,700	763,300	633,500	16.5	570,300	805,100
Advertising & Promotion	83,600	2.1	49,900	102,000	73,400	1.9	55,700	115,000
General & Administrative	434,600	10.8	288,200	488,800	397,800	10.3	347,600	507,600
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	4,031,100	100.0	2,966,200	4,983,200	3,846,800	100.0	3,431,800	5,043,100
Total Cost of Broadcast Rights	2,068,200		1,283,300	3,174,900	2,211,300		1,390,000	3,174,900
Music License Fees	240,300		139,700	326,200	257,100		180,800	345,100
Rating Services	187,500		135,500	229,700	195,000		160,900	233,800
Travel & Entertainment	174,300		93,500	207,000	182,300		150,400	223,700
Depreciation & Amortization	761,700		561,800	1,002,500	770,700		670,000	1,005,500
Interest	0		0	180,200	0		0	41,900
Utility Costs	160,000		99,200	198,500	153,900		99,200	198,500
Bad Debt Expense	77,600		49,100	113,700	82,200		53,400	120,200
Legal & Auditing Fees	64,300		31,200	98,300	64,300		31,200	98,300
Corporate Allocation Charges	156,900		0	423,300	190,600		32,500	523,000
Employee Fringe Benefit Costs	535,500		277,000	799,300	677,100		390,800	836,800
Station Insurance Costs	47,900		28,900	93,800	52,500		30,000	96,700
Pre-Tax Profit	5,316,100		2,847,700	7,389,700	6,572,400		3,338,300	7,816,800
Profit Margin		30.84%	19.76%	38.91%		36.77%	22.39%	39.30%
Fulltime Employment	132		105	157	142		116	161
Parttime Employment	10		6	15	10		6	16

Table 9
Revenue and Expense Yardsticks
ADI Markets 31 - 40

Revenue & Expense Items	All Stations (38)				Profit Only Stations (30)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	838,900	6.6	1,800	1,150,000	959,900	6.8	249,800	1,186,300
National & Regional Advertisers	6,622,900	52.0	2,612,100	8,533,800	7,398,300	52.7	4,224,900	9,112,700
Local Advertisers	5,275,600	41.4	1,455,700	6,573,000	5,690,500	40.5	2,825,500	6,743,700
Total Time Sales	12,737,400	100.0	4,793,100	16,607,600	14,048,700	100.0	7,454,900	17,167,000
Political Advertising Revenue	16,000		1,200	61,100	31,600		2,000	83,200
Trade-outs & Barter	261,300		125,100	370,300	262,500		143,600	390,400
Revenues Other Than Time Sales	140,300		61,900	371,200	174,900		79,000	402,700
Total Net Revenues	10,758,500		4,351,200	13,977,500	12,023,600		6,427,500	14,383,000
Expenses:								
Engineering	642,200	8.2	406,200	917,700	669,800	8.0	450,000	979,800
Program & Production	2,428,600	30.9	1,387,700	2,787,200	2,475,300	29.6	1,747,900	2,854,700
News	1,439,900	18.3	165,900	1,981,000	1,685,600	20.1	592,500	2,103,300
Sales	842,500	10.7	359,000	935,100	915,600	10.9	653,300	960,900
Advertising & Promotion	382,300	4.9	168,100	526,200	397,900	4.8	194,300	578,200
General & Administrative	2,129,800	27.1	1,182,300	3,021,500	2,227,100	26.6	1,313,300	3,153,800
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	7,865,300	100.0	3,660,900	10,084,600	8,371,400	100.0	4,750,200	10,524,800
Salaries:								
Engineering	400,300	13.4	169,000	634,500	435,600	14.0	226,700	684,100
Program & Production	547,100	18.3	226,400	638,400	543,500	17.4	258,300	638,400
News	1,100,300	36.8	130,100	1,434,700	1,175,200	37.6	335,600	1,487,100
Sales	518,000	17.3	226,600	560,200	513,800	16.5	270,600	572,700
Advertising & Promotion	65,300	2.2	35,600	85,500	63,900	2.0	44,000	95,600
General & Administrative	356,400	11.9	186,700	467,000	390,300	12.5	264,100	551,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,987,500	100.0	899,600	3,524,800	3,122,400	100.0	1,265,700	3,824,900
Total Cost of Broadcast Rights	1,011,700		390,700	1,666,700	1,051,200		390,700	1,689,500
Music License Fees	116,200		35,300	183,700	144,100		78,000	195,100
Rating Services	132,500		92,000	165,200	136,300		115,300	166,300
Travel & Entertainment	96,300		41,900	138,900	105,400		73,600	146,100
Depreciation & Amortization	616,300		363,500	849,500	660,800		400,900	950,100
Interest	26,300		0	140,300	0		0	86,200
Utility Costs	121,500		106,600	157,300	123,800		109,200	160,200
Bad Debt Expense	43,300		26,400	80,500	46,200		29,900	99,200
Legal & Auditing Fees	37,400		15,800	61,900	37,800		18,500	72,900
Corporate Allocation Charges	95,700		0	476,700	236,200		0	579,100
Employee Fringe Benefit Costs	213,400		81,300	620,900	364,200		127,000	639,300
Station Insurance Costs	31,700		27,200	44,100	34,400		29,000	46,800
Pre-Tax Profit	2,893,200		356,600	4,472,600	3,652,200		1,153,700	4,790,900
Profit Margin		26.89%	6.82%	36.90%		30.38%	21.06%	38.35%
Fulltime Employment	108		48	135	116		75	139
Parttime Employment	5		3	11	5		2	12

Table 10
Revenue and Expense Yardsticks
ADI Markets 41 - 50

Revenue & Expense Items	All Stations (37) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (31) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	727,700	6.8	395,800	1,119,900	722,100	6.3	425,900	1,422,400
National & Regional Advertisers	5,082,500	47.2	2,601,600	6,667,000	5,261,800	45.8	2,694,100	6,674,100
Local Advertisers	4,959,200	46.0	2,649,800	7,041,700	5,501,900	47.9	2,765,500	7,025,700
Total Time Sales	10,769,300	100.0	6,141,500	14,333,300	11,485,800	100.0	6,766,300	14,702,100
Political Advertising Revenue	20,900		0	50,900	25,500		1,000	58,700
Trade-outs & Barter	158,800		85,400	322,400	129,900		78,100	312,600
Revenues Other Than Time Sales	150,000		41,800	292,000	145,300		42,800	283,300
Total Net Revenues	9,643,400		5,185,900	12,676,700	9,967,900		5,710,400	12,659,100
Expenses:								
Engineering	591,700	8.6	405,900	837,700	585,900	8.4	441,300	819,100
Program & Production	2,009,000	29.2	1,201,300	2,458,800	2,075,600	29.8	1,213,700	2,396,400
News	1,242,500	18.0	736,200	1,504,300	1,265,600	18.2	714,600	1,374,500
Sales	730,500	10.6	554,800	1,060,300	754,700	10.8	562,600	1,031,800
Advertising & Promotion	284,500	4.1	161,500	465,000	283,200	4.1	148,300	451,800
General & Administrative	2,027,300	29.4	927,800	2,824,400	1,996,100	28.7	933,700	2,502,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	6,885,500	100.0	4,324,200	9,010,200	6,961,100	100.0	4,364,200	8,071,900
Salaries:								
Engineering	414,500	16.7	214,300	642,200	446,200	16.7	224,700	579,200
Program & Production	471,300	19.0	286,200	658,200	517,400	19.3	293,700	657,600
News	889,300	35.8	492,000	1,066,300	958,600	35.8	477,800	1,046,000
Sales	451,100	18.2	303,900	601,400	470,400	17.6	341,600	601,200
Advertising & Promotion	46,100	1.9	30,000	85,100	56,100	2.1	34,900	89,000
General & Administrative	212,900	8.6	140,200	392,600	231,000	8.6	152,500	387,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,485,300	100.0	1,225,700	3,269,300	2,679,600	100.0	1,417,700	3,197,100
Total Cost of Broadcast Rights	996,400		682,000	1,490,100	996,400		704,000	1,495,500
Music License Fees	135,900		66,500	180,800	154,200		74,000	184,100
Rating Services	123,800		83,800	135,600	127,500		84,400	135,100
Travel & Entertainment	91,600		45,500	129,400	89,300		37,700	127,300
Depreciation & Amortization	597,600		342,600	1,012,100	568,000		336,700	838,800
Interest	3,700		0	153,300	1,200		0	63,000
Utility Costs	139,000		110,200	176,900	103,800		107,600	159,000
Bad Debt Expense	50,100		24,600	77,100	50,100		24,200	73,700
Legal & Auditing Fees	32,600		18,300	54,600	32,000		17,100	50,300
Corporate Allocation Charges	119,800		0	254,200	119,800		0	254,200
Employee Fringe Benefit Costs	348,500		181,400	548,900	325,500		195,400	536,200
Station Insurance Costs	32,900		20,700	52,000	32,900		20,800	48,600
Pre-Tax Profit	2,757,900		468,200	4,080,500	3,006,800		1,238,200	4,292,800
Profit Margin		28.60%	8.55%	40.95%		30.16%	16.33%	42.55%
Fulltime Employment	101		62	127	101		69	126
Parttime Employment	7		4	10	7		4	13

Table 11
Revenue and Expense Yardsticks
ADI Markets 51 - 60

Revenue & Expense Items	All Stations (30) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (24) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	640,100	6.7	466,300	1,074,300	689,200	6.9	493,300	1,138,600
National & Regional Advertisers	4,060,500	42.4	2,596,100	4,926,200	4,334,800	43.3	3,040,000	4,950,000
Local Advertisers	4,883,400	51.0	1,937,600	5,084,100	4,990,700	49.8	3,443,700	5,563,500
Total Time Sales	9,583,900	100.0	4,651,500	10,733,900	10,014,600	100.0	7,479,000	10,838,700
Political Advertising Revenue	9,700		0	56,900	10,000		2,300	73,300
Trade-outs & Barter	163,100		48,700	308,300	131,600		48,500	283,700
Revenues Other Than Time Sales	124,700		29,900	235,700	124,700		34,100	232,600
Total Net Revenues	8,347,200		4,471,100	9,347,300	8,686,200		6,560,700	9,600,200
Expenses:								
Engineering	598,600	9.7	378,600	721,500	610,600	10.2	383,400	719,000
Program & Production	1,603,100	25.9	878,300	1,622,700	1,538,200	25.6	935,000	1,681,800
News	1,037,100	16.7	538,200	1,154,100	983,800	16.4	596,800	1,146,500
Sales	820,900	13.2	547,600	842,600	860,200	14.3	577,700	961,800
Advertising & Promotion	298,000	4.8	192,800	342,200	262,500	4.4	188,600	279,900
General & Administrative	1,840,000	29.7	1,185,800	1,937,000	1,745,400	29.1	1,173,700	1,856,000
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	6,197,800	100.0	3,645,200	6,472,800	6,000,700	100.0	4,570,400	6,294,700
Salaries:								
Engineering	387,300	15.5	181,000	465,100	398,800	15.9	161,100	460,700
Program & Production	438,500	17.6	164,600	453,600	437,400	17.5	206,700	467,000
News	773,500	31.0	341,500	804,900	775,200	30.9	378,900	794,800
Sales	524,600	21.0	258,900	504,000	532,300	21.3	292,400	529,200
Advertising & Promotion	54,600	2.2	25,900	61,200	50,700	2.0	24,800	59,900
General & Administrative	318,400	12.8	176,200	330,300	310,500	12.4	187,200	332,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,497,000	100.0	1,207,400	2,551,300	2,504,800	100.0	1,499,500	2,505,400
Total Cost of Broadcast Rights	587,700		269,200	821,100	615,400		250,200	815,000
Music License Fees	99,000		67,300	146,900	101,900		84,300	149,500
Rating Services	107,100		66,700	120,400	111,800		79,000	121,200
Travel & Entertainment	79,800		42,700	99,900	73,500		43,500	88,900
Depreciation & Amortization	470,500		236,600	826,500	470,500		307,200	715,400
Interest	0		0	206,400	0		0	95,500
Utility Costs	113,800		80,200	143,400	111,200		79,700	140,900
Bad Debt Expense	45,500		11,300	69,200	45,100		11,100	75,400
Legal & Auditing Fees	17,500		4,700	35,900	16,900		3,800	28,400
Corporate Allocation Charges	37,800		0	294,700	38,500		0	291,800
Employee Fringe Benefit Costs	324,700		109,700	384,700	331,000		131,400	377,700
Station Insurance Costs	36,700		19,500	48,300	36,000		18,000	45,200
Pre-Tax Profit	2,149,400		108,600	3,339,700	2,685,500		1,134,700	3,562,100
Profit Margin		25.75%	12.53%	34.05%		30.92%	21.55%	38.10%
Fulltime Employment	93		73	105	93		75	103
Parttime Employment	5		2	7	5		2	7

Table 12
Revenue and Expense Yardsticks
ADI Markets 61 - 75

Revenue & Expense Items	All Stations (44) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (36) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	491,400	6.8	349,700	700,600	568,600	7.2	373,300	811,000
National & Regional Advertisers	3,604,300	49.7	2,558,100	4,491,200	4,031,000	51.2	2,642,700	4,814,800
Local Advertisers	3,157,400	43.5	2,572,500	4,321,500	3,270,700	41.6	2,660,600	4,450,500
Total Time Sales	7,253,100	100.0	5,583,200	9,609,400	7,870,300	100.0	6,263,900	9,828,600
Political Advertising Revenue	20,100		5,100	45,100	21,500		7,200	45,100
Trade-outs & Barter	134,600		81,100	224,400	125,400		75,500	207,000
Revenues Other Than Time Sales	127,300		52,200	200,600	149,000		59,600	200,600
Total Net Revenues	6,214,600		4,884,000	8,262,400	6,849,600		5,294,800	8,387,900
Expenses:								
Engineering	571,400	11.2	410,100	729,900	587,000	11.1	410,100	780,400
Program & Production	1,308,300	25.7	1,011,200	1,743,900	1,320,500	25.0	1,015,700	1,714,200
News	915,900	18.0	679,700	1,169,200	947,700	17.9	687,800	1,258,000
Sales	522,300	10.3	417,300	764,500	628,900	11.9	487,700	774,600
Advertising & Promotion	186,700	3.7	139,200	283,000	194,100	3.7	137,100	283,000
General & Administrative	1,584,200	31.1	1,115,200	2,070,300	1,614,000	30.5	1,212,300	1,980,100
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	5,088,800	100.0	4,521,100	6,592,100	5,292,200	100.0	4,570,900	6,472,600
Salaries:								
Engineering	343,700	17.1	216,300	525,000	356,000	16.7	250,100	528,900
Program & Production	364,200	18.1	207,900	444,400	400,300	18.7	220,900	478,300
News	646,000	32.2	504,900	860,000	678,900	31.8	502,400	868,500
Sales	376,100	18.7	291,200	448,300	404,200	18.9	341,700	474,600
Advertising & Promotion	34,200	1.7	24,800	52,800	38,300	1.8	24,900	54,000
General & Administrative	245,100	12.2	160,300	310,000	258,200	12.1	167,900	315,900
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,009,300	100.0	1,505,200	2,483,300	2,135,900	100.0	1,728,000	2,724,100
Total Cost of Broadcast Rights	569,200		414,700	889,600	595,300		431,100	889,600
Music License Fees	83,500		62,800	108,000	90,900		67,000	112,800
Rating Services	88,200		65,800	105,600	95,900		76,300	105,900
Travel & Entertainment	71,000		45,500	95,900	73,300		47,900	97,200
Depreciation & Amortization	437,100		294,200	656,600	425,500		307,900	560,900
Interest	3,400		0	373,600	0		0	113,000
Utility Costs	107,600		71,100	121,900	107,700		71,100	125,700
Bad Debt Expense	33,600		24,000	44,400	33,600		25,000	43,200
Legal & Auditing Fees	25,400		10,800	57,600	24,300		10,800	56,200
Corporate Allocation Charges	28,500		0	123,500	78,700		0	197,500
Employee Fringe Benefit Costs	254,000		110,600	392,300	254,000		137,600	396,700
Station Insurance Costs	35,500		23,100	53,000	37,600		24,000	53,600
Pre-Tax Profit	1,125,800		191,400	2,030,100	1,557,400		712,000	2,262,100
Profit Margin		18.12%	3.90%	24.42%		22.74%	14.95%	26.68%
Fulltime Employment	87		66	100	89		74	106
Parttime Employment	8		4	17	9		4	17

Table 13
Revenue and Expense Yardsticks
ADI Markets 76 - 100

Revenue & Expense Items	All Stations (56) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (48) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	427,900	7.5	276,100	680,900	421,700	7.4	307,000	771,100
National & Regional Advertisers	2,843,100	50.0	1,924,600	3,818,100	2,910,700	51.2	2,104,700	3,895,800
Local Advertisers	2,412,300	42.4	1,379,600	3,134,000	2,350,900	41.4	1,382,100	3,245,200
Total Time Sales	5,683,300	100.0	4,174,000	6,980,300	5,683,300	100.0	4,293,300	7,223,100
Political Advertising Revenue	22,100		3,800	64,100	24,100		3,300	77,300
Trade-outs & Barter	119,100		59,800	220,800	105,000		57,600	229,300
Revenues Other Than Time Sales	96,200		56,900	215,600	120,000		66,500	220,600
Total Net Revenues	4,935,400		3,592,200	5,958,500	4,935,400		4,003,600	6,165,800
Expenses:								
Engineering	439,400	12.0	326,400	637,200	432,900	12.2	332,300	695,600
Program & Production	857,900	23.5	620,600	1,041,600	840,800	23.7	636,000	1,041,600
News	551,400	15.1	313,900	811,100	549,600	15.5	329,500	824,000
Sales	464,100	12.7	306,800	623,900	454,800	12.8	297,800	651,900
Advertising & Promotion	155,700	4.3	91,000	217,500	155,600	4.4	89,400	229,000
General & Administrative	1,189,900	32.5	909,300	1,598,600	1,118,700	31.5	893,800	1,517,800
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,658,300	100.0	2,921,100	4,780,300	3,552,300	100.0	2,921,100	4,577,800
Salaries:								
Engineering	221,800	16.3	155,800	342,600	227,400	17.2	169,700	381,000
Program & Production	268,400	19.8	204,300	392,500	255,600	19.3	206,700	406,500
News	362,200	26.7	223,200	546,400	368,300	27.8	252,600	562,800
Sales	301,300	22.2	232,000	371,100	284,000	21.4	213,600	371,100
Advertising & Promotion	29,000	2.1	15,000	45,400	28,400	2.1	16,400	46,000
General & Administrative	174,800	12.9	116,800	285,500	160,500	12.1	116,800	312,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,357,500	100.0	1,097,600	1,821,000	1,324,300	100.0	1,128,000	1,891,600
Total Cost of Broadcast Rights	303,300		180,100	460,600	283,000		163,000	421,400
Music License Fees	57,400		43,700	84,300	59,900		46,100	85,500
Rating Services	69,700		57,100	80,300	70,300		57,100	80,300
Travel & Entertainment	55,900		32,200	102,500	51,300		30,000	102,300
Depreciation & Amortization	352,800		264,500	668,700	340,600		262,300	645,500
Interest	19,000		0	125,100	15,300		0	86,500
Utility Costs	99,400		70,700	144,100	101,900		70,800	149,700
Bad Debt Expense	30,000		12,600	41,000	22,300		11,800	36,700
Legal & Auditing Fees	21,300		9,400	40,200	24,100		9,700	41,600
Corporate Allocation Charges	76,100		0	176,200	93,100		0	211,400
Employee Fringe Benefit Costs	177,500		107,600	266,400	184,700		110,300	266,400
Station Insurance Costs	33,000		17,800	40,900	35,000		18,000	42,300
Pre-Tax Profit	1,277,100		259,800	2,196,200	1,383,100		574,900	2,294,600
Profit Margin		25.88%	7.88%	36.81%		28.02%	14.85%	37.04%
Fulltime Employment	70		56	85	72		59	87
Parttime Employment	8		3	11	8		4	12

Table 14
Revenue and Expense Yardsticks
ADI Markets 101 - 125

Revenue & Expense Items	All Stations (63)				Profit Only Stations (46)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	323,000	7.4	208,900	525,200	367,700	7.4	232,300	622,300
National & Regional Advertisers	1,889,900	43.2	1,232,600	2,316,200	2,075,200	41.8	1,514,600	2,557,900
Local Advertisers	2,158,900	49.4	1,268,600	3,015,800	2,520,800	50.8	1,346,400	3,302,700
Total Time Sales	4,371,800	100.0	2,868,200	6,008,000	4,963,700	100.0	3,770,000	6,132,000
Political Advertising Revenue	6,900		700	13,700	7,600		1,900	13,800
Trade-outs & Barter	90,100		39,200	166,400	91,800		36,600	184,300
Revenues Other Than Time Sales	88,200		43,600	150,300	83,900		43,200	170,300
Total Net Revenues	3,806,500		2,511,100	5,203,000	4,419,800		3,278,600	5,614,300
Expenses:								
Engineering	330,500	10.1	238,500	391,100	356,200	10.1	243,800	469,100
Program & Production	665,800	20.4	478,300	868,300	769,600	21.8	508,000	956,600
News	450,000	13.8	296,700	562,400	489,600	13.8	325,000	602,200
Sales	465,600	14.2	304,000	655,700	505,000	14.3	297,900	658,600
Advertising & Promotion	126,800	3.9	67,100	153,000	126,600	3.6	66,500	158,100
General & Administrative	1,230,400	37.6	707,900	1,577,200	1,289,300	36.5	711,100	1,532,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,269,100	100.0	2,422,600	4,218,200	3,536,400	100.0	2,617,200	4,507,000
Salaries:								
Engineering	179,000	14.2	124,700	224,500	210,800	14.7	129,600	243,300
Program & Production	252,000	20.0	188,700	311,500	291,600	20.3	197,200	335,600
News	325,900	25.9	236,200	397,500	367,800	25.6	247,600	445,200
Sales	290,200	23.0	200,500	354,300	324,500	22.6	227,700	386,200
Advertising & Promotion	23,000	1.8	7,000	31,100	24,600	1.7	7,000	30,700
General & Administrative	189,800	15.1	126,100	221,000	216,300	15.1	137,600	246,000
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,259,900	100.0	949,500	1,584,600	1,435,700	100.0	1,037,500	1,707,000
Total Cost of Broadcast Rights	248,600		157,800	348,500	248,600		177,100	417,100
Music License Fees	45,700		31,500	66,400	53,100		38,000	74,900
Rating Services	49,400		35,600	57,200	52,100		41,700	57,800
Travel & Entertainment	49,700		33,000	72,300	46,800		35,100	72,700
Depreciation & Amortization	420,700		235,200	612,000	419,200		234,500	613,500
Interest	67,700		0	197,300	9,700		0	142,800
Utility Costs	75,800		58,500	95,800	76,800		59,800	94,100
Bad Debt Expense	27,400		20,000	47,000	27,300		20,300	47,100
Legal & Auditing Fees	23,500		10,800	44,000	22,200		10,400	45,200
Corporate Allocation Charges	0		0	96,000	5,400		0	113,200
Employee Fringe Benefit Costs	148,800		81,200	239,300	164,200		112,600	271,700
Station Insurance Costs	27,900		18,300	36,900	27,100		18,000	38,800
Pre-Tax Profit	537,400		(89,400)	1,116,100	883,400		322,900	1,640,500
Profit Margin		14.12%	(2.62%)	25.95%		19.99%	12.37%	29.00%
Fulltime Employment	59		51	77	62		53	79
Parttime Employment	5		3	9	5		4	10

Table 15
Revenue and Expense Yardsticks
ADI Markets 126 - 150

Revenue & Expense Items	All Stations (51) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (39) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	448,600	13.4	146,200	607,100	508,100	14.1	305,800	692,800
National & Regional Advertisers	1,433,300	42.8	853,700	1,900,900	1,488,900	41.3	1,232,000	2,041,800
Local Advertisers	1,463,800	43.8	886,700	1,960,500	1,608,800	44.6	1,136,800	2,060,400
Total Time Sales	3,345,700	100.0	1,919,200	4,073,200	3,605,800	100.0	2,824,300	4,468,500
Political Advertising Revenue	3,900		200	10,300	5,300		2,200	10,900
Trade-outs & Barter	53,700		28,300	93,700	53,700		28,300	87,600
Revenues Other Than Time Sales	60,000		31,700	125,800	67,200		32,600	151,200
Total Net Revenues	3,049,100		1,691,100	3,666,800	3,241,400		2,551,500	4,004,100
Expenses:								
Engineering	304,600	12.1	202,200	350,600	289,400	11.3	212,100	372,600
Program & Production	533,500	21.1	308,100	693,500	562,700	22.1	414,100	721,800
News	326,500	12.9	186,400	437,900	375,100	14.7	245,200	466,100
Sales	387,800	15.3	223,100	431,600	401,100	15.7	251,800	466,600
Advertising & Promotion	75,800	3.0	37,300	106,800	80,300	3.1	45,500	117,900
General & Administrative	899,500	35.6	496,800	1,067,100	841,800	33.0	514,900	1,067,100
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,527,700	100.0	1,773,600	2,856,400	2,550,500	100.0	2,004,200	2,899,900
Salaries:								
Engineering	181,500	17.5	108,500	227,900	196,900	17.5	111,600	245,800
Program & Production	206,800	19.9	120,000	255,500	228,500	20.3	141,900	267,800
News	246,700	23.7	148,200	285,600	285,200	25.3	178,300	335,700
Sales	226,100	21.7	115,900	263,300	236,100	20.9	166,100	286,400
Advertising & Promotion	19,300	1.9	2,900	23,100	20,900	1.9	6,800	25,200
General & Administrative	159,600	15.3	108,200	189,400	160,100	14.2	115,100	192,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,040,100	100.0	661,200	1,184,800	1,127,600	100.0	784,600	1,299,000
Total Cost of Broadcast Rights	154,700		107,000	240,400	171,300		122,200	245,000
Music License Fees	36,500		17,800	54,500	41,100		29,000	64,300
Rating Services	41,300		24,700	48,700	43,100		39,600	50,200
Travel & Entertainment	32,900		16,800	49,500	36,400		17,400	56,500
Depreciation & Amortization	247,500		174,000	417,900	260,600		186,200	419,500
Interest	22,300		300	251,400	22,300		0	215,400
Utility Costs	73,300		47,300	102,300	74,300		52,000	103,600
Bad Debt Expense	20,000		10,200	32,000	22,200		13,700	42,500
Legal & Auditing Fees	10,500		4,000	23,600	12,800		6,500	25,000
Corporate Allocation Charges	48,000		0	157,000	55,100		0	150,800
Employee Fringe Benefit Costs	93,600		45,500	174,100	110,500		50,600	229,200
Station Insurance Costs	18,600		12,700	26,600	20,200		14,800	29,100
Pre-Tax Profit	521,400		17,200	1,115,100	690,900		251,500	1,341,900
Profit Margin		17.10%	0.48%	28.55%		21.32%	10.11%	33.11%
Fulltime Employment	49		36	61	54		45	64
Parttime Employment	6		3	10	6		4	10

Table 16
Revenue and Expense Yardsticks
ADI Markets 151 - 175

Revenue & Expense Items	All Stations (21)				Profit Only Stations (17)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	337,500	13.0	138,400	582,200	346,700	12.9	194,600	598,300
National & Regional Advertisers	1,137,900	43.7	671,900	1,539,100	1,176,200	43.6	854,700	1,549,600
Local Advertisers	1,127,000	43.3	636,700	1,410,600	1,171,800	43.5	668,500	1,586,400
Total Time Sales	2,602,400	100.0	1,575,600	3,328,600	2,694,700	100.0	2,026,900	3,342,300
Political Advertising Revenue	2,000		300	9,000	3,500		400	9,100
Trade-outs & Barter	34,900		0	65,400	42,500		3,700	92,200
Revenues Other Than Time Sales	58,000		15,500	102,900	58,000		17,500	98,300
Total Net Revenues	2,398,200		1,453,200	2,945,500	2,595,200		1,768,000	2,993,800
Expenses:								
Engineering	272,800	13.6	189,200	329,900	275,500	12.9	189,200	371,500
Program & Production	447,600	22.3	277,600	535,800	511,400	23.9	315,700	535,800
News	254,100	12.6	148,100	326,400	283,400	13.2	149,400	326,400
Sales	350,700	17.4	181,800	360,900	361,700	16.9	181,800	360,900
Advertising & Promotion	58,300	2.9	22,900	71,200	58,900	2.8	25,700	64,200
General & Administrative	627,800	31.2	393,300	866,900	648,400	30.3	426,900	866,900
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,011,400	100.0	1,435,600	2,374,500	2,139,100	100.0	1,443,500	2,264,800
Salaries:								
Engineering	123,200	13.9	78,200	156,200	138,600	14.0	95,200	167,800
Program & Production	180,600	20.3	111,800	214,700	200,700	20.3	128,700	229,600
News	213,600	24.0	101,500	252,600	229,500	23.2	126,000	252,600
Sales	216,500	24.4	84,500	260,000	251,900	25.5	143,700	260,000
Advertising & Promotion	16,100	1.8	4,300	33,000	20,000	2.0	7,100	30,300
General & Administrative	138,900	15.6	84,300	159,300	147,900	15.0	92,500	190,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	888,900	100.0	647,600	994,900	988,600	100.0	672,000	994,900
Total Cost of Broadcast Rights	75,400		22,600	165,500	75,400		29,300	146,600
Music License Fees	27,000		19,500	43,500	29,600		22,000	70,900
Rating Services	29,800		25,400	37,200	31,100		27,100	39,700
Travel & Entertainment	39,200		15,600	62,800	36,600		14,100	69,500
Depreciation & Amortization	206,800		111,900	334,100	206,800		137,700	297,900
Interest	500		0	71,400	500		0	25,900
Utility Costs	54,200		28,100	117,900	62,800		28,100	117,900
Bad Debt Expense	12,900		7,000	18,000	13,500		7,300	23,500
Legal & Auditing Fees	15,800		7,400	33,100	12,900		6,400	33,100
Corporate Allocation Charges	0		0	97,800	0		0	91,200
Employee Fringe Benefit Costs	115,100		36,700	147,000	121,200		53,300	145,400
Station Insurance Costs	20,100		15,700	29,100	20,800		15,700	31,100
Pre-Tax Profit	386,800		9,600	917,600	456,100		177,900	961,300
Profit Margin		16.13%	0.60%	32.91%		17.57%	7.96%	37.03%
Fulltime Employment	41		36	55	42		38	59
Parttime Employment	5		4	7	6		4	9

Table 17
Revenue and Expense Yardsticks
ADI Markets 176 & Over

Revenue & Expense Items	All Stations (21)				Profit Only Stations (14)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	213,800	11.2	127,000	383,900	242,100	10.4	143,200	419,500
National & Regional Advertisers	799,300	42.0	642,000	1,347,500	1,095,400	47.1	735,900	1,477,200
Local Advertisers	890,300	46.8	545,100	1,134,600	988,200	42.5	605,800	1,162,700
Total Time Sales	1,903,400	100.0	1,427,800	2,877,900	2,325,700	100.0	1,556,100	3,155,400
Political Advertising Revenue	3,500		0	13,600	3,800		0	9,600
Trade-outs & Barter	39,900		24,900	78,500	40,500		23,000	95,000
Revenues Other Than Time Sales	38,000		18,200	87,600	71,700		18,600	98,800
Total Net Revenues	1,796,900		1,275,300	2,555,400	2,039,300		1,341,700	2,756,100
Expenses:								
Engineering	261,300	16.5	187,800	301,100	271,500	16.3	190,200	306,100
Program & Production	263,200	16.6	198,300	444,600	293,300	17.6	188,500	437,900
News	184,900	11.7	117,700	232,300	221,500	13.3	131,100	270,000
Sales	242,900	15.3	179,600	306,200	251,600	15.1	180,400	301,900
Advertising & Promotion	49,400	3.1	17,200	79,700	49,300	3.0	26,000	81,400
General & Administrative	581,800	36.7	420,200	983,300	582,200	34.9	386,100	965,100
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	1,583,600	100.0	1,189,300	2,126,700	1,669,300	100.0	1,092,000	2,198,800
Salaries:								
Engineering	131,900	19.4	98,100	190,400	168,700	21.4	107,000	223,700
Program & Production	149,400	22.0	90,800	198,500	158,700	20.1	93,700	213,000
News	118,400	17.5	78,400	192,100	153,300	19.4	97,400	220,500
Sales	155,000	22.8	106,900	194,100	174,200	22.1	142,500	213,900
Advertising & Promotion	13,400	2.0	0	19,600	15,600	2.0	0	20,400
General & Administrative	110,300	16.3	80,700	165,900	118,600	15.0	77,400	188,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	678,400	100.0	489,100	868,000	789,100	100.0	547,000	1,048,600
Total Cost of Broadcast Rights	77,900		38,600	110,600	77,900		22,900	104,400
Music License Fees	25,700		15,600	33,700	29,400		17,800	35,100
Rating Services	20,600		13,800	30,400	19,800		10,600	28,400
Travel & Entertainment	24,100		10,600	38,900	31,600		17,400	40,600
Depreciation & Amortization	194,500		146,300	310,400	208,600		159,300	337,200
Interest	31,300		0	137,900	2,100		0	139,300
Utility Costs	42,600		25,700	59,200	46,200		26,100	60,900
Bad Debt Expense	12,000		6,500	19,900	13,900		8,300	27,100
Legal & Auditing Fees	14,700		5,600	21,000	16,000		7,000	31,200
Corporate Allocation Charges	0		0	62,900	0		0	69,800
Employee Fringe Benefit Costs	59,300		25,900	113,500	76,400		39,000	126,100
Station Insurance Costs	15,900		12,600	23,600	16,900		13,400	25,600
Pre-Tax Profit	213,300		(180,900)	423,600	370,000		204,900	478,100
Profit Margin		11.87%	(15.00%)	19.78%		18.14%	11.85%	25.48%
Fulltime Employment	40		33	49	43		35	52
Parttime Employment	7		5	9	8		6	10

Table 18
Revenue and Expense Yardsticks
Revenue Size $50 Million & Over

Revenue & Expense Items	All Stations (14) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (14) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Network Compensation	1,053,000	1.4	0	2,558,700			
National & Regional Advertisers	38,833,100	50.6	31,698,200	50,318,900			
Local Advertisers	36,833,800	48.0	26,065,600	49,458,800			
Total Time Sales	76,719,900	100.0	66,649,200	94,511,000			
Political Advertising Revenue	129,700		89,300	469,600			
Trade-outs & Barter	1,340,500		504,000	1,728,800			
Revenues Other Than Time Sales	418,700		134,800	1,179,700			
Total Net Revenues	64,591,800		56,838,500	81,354,700			
Expenses							
Engineering	3,194,200	8.4	2,245,100	4,205,500			
Program & Production	13,944,900	36.6	7,649,700	26,394,500			
News	5,880,100	15.4	4,138,300	9,225,000			
Sales	4,099,400	10.8	2,924,100	4,331,900			
Advertising & Promotion	2,692,300	7.1	1,770,200	3,475,000			
General & Administrative	8,278,400	21.7	6,320,600	8,647,700			
Other	0	0.0	0	0			
Total Expenses	38,089,300	100.0	27,329,700	52,879,500			
Salaries:							
Engineering	2,401,800	27.8	1,499,600	3,523,900			
Program & Production	1,309,700	15.2	1,287,400	2,330,900			
News	2,537,000	29.4	2,397,400	3,712,300			
Sales	1,289,600	14.9	844,100	1,567,000			
Advertising & Promotion	188,200	2.2	178,900	285,500			
General & Administrative	900,200	10.4	686,100	1,335,400			
Other	0	0.0	0	0			
Total Salaries	8,626,500	100.0	7,971,300	11,925,700			
Total Cost of Broadcast Rights	7,825,700		2,585,600	22,245,000			
Music License Fees	604,200		466,700	812,900			
Rating Services	952,000		445,200	1,152,000			
Travel & Entertainment	477,100		268,600	527,000			
Depreciation & Amortization	1,422,800		899,300	1,818,900			
Interest	0		0	18,600			
Utility Costs	255,300		138,100	334,300			
Bad Debt Expense	240,000		84,400	437,700			
Legal & Auditing Fees	128,400		63,000	176,400			
Corporate Allocation Charges	470,900		0	2,228,800			
Employee Fringe Benefit Costs	1,382,500		996,000	1,727,200			
Station Insurance Costs	92,200		41,700	146,100			
Pre-Tax Profit	26,502,500		19,049,700	35,490,400			
Profit Margin		41.03%	28.85%	52.33%			
Fulltime Employment	242		220	302			
Parttime Employment	18		11	38			

Same As All Stations

Table 19
Revenue and Expense Yardsticks
Revenue Size $25 Million - $50 Million

Revenue & Expense Items	All Stations (34) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (33) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	1,220,000	3.3	663,900	1,789,500	1,187,900	3.3	551,800	1,720,200
National & Regional Advertisers	20,111,500	55.0	17,344,200	24,034,000	19,656,900	54.5	17,250,800	24,358,700
Local Advertisers	15,208,100	41.6	13,363,800	18,434,700	15,231,500	42.2	13,271,400	18,627,300
Total Time Sales	36,539,600	100.0	33,169,300	44,130,300	36,076,300	100.0	33,074,700	44,184,500
Political Advertising Revenue	94,600		18,900	155,900	89,400		18,200	155,400
Trade-outs & Barter	455,600		231,900	876,800	450,600		218,800	925,300
Revenues Other Than Time Sales	321,800		157,300	728,600	351,100		155,700	740,800
Total Net Revenues	31,549,000		28,681,900	37,289,400	31,012,400		28,456,000	37,543,800
Expenses:								
Engineering	2,100,900	10.5	1,356,900	2,401,900	2,044,600	10.4	1,356,400	2,336,600
Program & Production	6,186,000	31.0	4,304,500	7,288,100	6,087,500	31.1	4,282,800	7,316,700
News	4,189,400	21.0	2,313,300	4,783,500	4,136,800	21.1	2,278,600	4,703,000
Sales	1,837,900	9.2	1,162,600	2,457,300	1,797,100	9.2	1,160,600	2,370,600
Advertising & Promotion	1,090,800	5.5	556,600	1,385,800	1,066,900	5.4	545,700	1,349,700
General & Administrative	4,558,400	22.8	3,075,900	5,298,500	4,466,100	22.8	3,073,600	5,248,200
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	19,963,400	100.0	17,116,900	22,046,300	19,599,000	100.0	17,072,300	21,865,900
Salaries:								
Engineering	1,569,500	22.0	954,400	1,779,800	1,520,500	21.9	944,000	1,665,200
Program & Production	1,047,500	14.7	667,900	1,583,000	980,600	14.1	658,700	1,478,600
News	2,775,400	38.9	1,532,600	3,161,700	2,719,200	39.1	1,426,100	3,159,600
Sales	951,700	13.3	650,700	972,100	955,100	13.7	681,900	976,900
Advertising & Promotion	184,600	2.6	72,800	200,300	178,900	2.6	72,000	194,000
General & Administrative	606,400	8.5	384,700	820,900	601,200	8.6	381,500	812,400
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	7,135,200	100.0	4,275,200	8,547,300	6,955,400	100.0	4,006,400	8,443,200
Total Cost of Broadcast Rights	3,051,400		1,899,000	4,751,700	3,260,700		1,962,300	4,873,200
Music License Fees	424,100		346,600	460,300	428,300		345,100	460,600
Rating Services	259,000		190,900	311,800	257,500		190,600	309,200
Travel & Entertainment	260,900		197,600	357,100	259,900		195,200	353,300
Depreciation & Amortization	945,600		758,800	1,324,300	940,200		753,000	1,299,500
Interest	0		0	0	0		0	0
Utility Costs	208,100		130,000	275,000	208,000		123,000	274,900
Bad Debt Expense	105,600		72,500	139,600	108,000		71,400	140,000
Legal & Auditing Fees	82,900		34,200	150,400	76,000		32,400	146,500
Corporate Allocation Charges	755,800		139,200	913,200	768,500		93,800	916,300
Employee Fringe Benefit Costs	844,200		398,300	1,266,900	862,900		396,400	1,278,300
Station Insurance Costs	61,900		49,000	118,600	61,300		48,700	103,000
Pre-Tax Profit	11,585,600		9,364,900	18,922,100	11,413,400		9,547,800	19,074,500
Profit Margin		36.72%	26.51%	52.28%		36.80%	28.17%	52.61%
Fulltime Employment	190		152	226	187		146	221
Parttime Employment	10		5	21	10		5	21

Table 20
Revenue and Expense Yardsticks
Revenue Size $20 Million - $25 Million

Revenue & Expense Items	All Stations (20) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (20) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	1,025,800	4.0	56,100	1,659,600				
National & Regional Advertisers	15,434,000	60.4	12,827,400	17,014,000				
Local Advertisers	9,095,800	35.6	8,489,200	11,466,900				
Total Time Sales	25,555,600	100.0	23,943,800	28,578,700				
Political Advertising Revenue	64,800		18,200	114,400				
Trade-outs & Barter	454,100		240,100	727,000				
Revenues Other Than Time Sales	278,900		178,600	674,600				
Total Net Revenues	21,604,600		20,498,500	23,993,000				
Expenses								
Engineering	1,172,500	8.5	763,600	1,590,300				
Program & Production	5,083,200	36.8	3,133,200	5,535,100				
News	2,389,100	17.3	837,800	2,963,300				
Sales	1,505,100	10.9	1,297,100	2,068,300				
Advertising & Promotion	796,700	5.8	630,700	1,078,100				
General & Administrative	2,872,100	20.8	2,070,300	3,709,600				
Other	0	0.0	0	0				
Total Expenses	13,818,700	100.0	12,079,200	15,922,400				
Salaries								
Engineering	713,200	16.0	480,000	989,700				
Program & Production	871,800	19.5	519,200	1,102,500				
News	1,542,200	34.6	459,400	2,102,400				
Sales	767,500	17.2	639,100	875,700				
Advertising & Promotion	90,900	2.0	52,900	154,900				
General & Administrative	474,200	10.6	389,600	689,300				
Other	0	0.0	0	0				
Total Salaries	4,459,800	100.0	2,955,100	5,573,200				
Total Cost of Broadcast Rights	1,921,500		1,466,800	4,090,800				
Music License Fees	274,000		214,400	341,100				
Rating Services	201,700		187,500	255,200				
Travel & Entertainment	225,500		138,300	284,400				
Depreciation & Amortization	804,200		694,000	974,000				
Interest	0		0	30,400				
Utility Costs	167,100		108,500	224,100				
Bad Debt Expense	65,800		33,300	114,000				
Legal & Auditing Fees	58,500		19,600	126,400				
Corporate Allocation Charges	281,100		104,400	561,100				
Employee Fringe Benefit Costs	613,800		392,900	773,900				
Station Insurance Costs	60,000		43,700	94,000				
Pre-Tax Profit	7,785,900		6,277,800	10,656,300				
Profit Margin		36.04%	30.74%	47.33%				
Fulltime Employment	146		101	172				
Parttime Employment	11		6	16				

Same As All Stations

Table 21
Revenue and Expense Yardsticks
Revenue Size $15 Million - $20 Million

Revenue & Expense Items	All Stations (29) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (28) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	842,400	4.1	563,900	1,134,400	846,100	4.1	517,400	1,137,300
National & Regional Advertisers	10,965,000	53.4	9,663,000	12,634,000	10,988,600	53.6	9,626,500	12,609,100
Local Advertisers	8,716,800	42.5	7,557,400	10,284,800	8,671,600	42.3	7,360,100	10,223,300
Total Time Sales	20,524,200	100.0	18,559,400	22,060,100	20,506,300	100.0	18,521,900	22,035,000
Political Advertising Revenue	28,900		3,800	89,900	27,100		3,500	84,900
Trade-outs & Barter	313,400		128,600	471,500	298,300		125,100	475,800
Revenues Other Than Time Sales	253,800		183,500	679,900	268,700		185,500	716,900
Total Net Revenues	17,238,600		16,089,400	18,527,600	17,210,500		16,087,400	18,360,700
Expenses:								
Engineering	1,257,700	10.4	807,000	1,609,900	1,218,200	10.4	794,700	1,614,200
Program & Production	3,755,200	31.1	2,829,300	4,635,500	3,704,600	31.7	2,727,700	4,702,000
News	2,123,700	17.6	1,349,200	2,276,400	1,930,500	16.5	1,321,500	2,285,700
Sales	1,119,600	9.3	913,800	1,268,100	1,146,700	9.8	922,300	1,281,400
Advertising & Promotion	662,100	5.5	475,400	786,000	638,500	5.5	469,700	815,600
General & Administrative	3,161,800	26.2	2,156,100	3,669,900	3,031,000	26.0	2,136,300	3,584,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	12,080,100	100.0	9,969,500	14,067,500	11,669,600	100.0	9,902,700	13,793,000
Salaries:								
Engineering	897,200	21.5	457,400	1,083,600	852,800	21.3	435,000	1,064,400
Program & Production	776,000	18.6	522,100	922,600	738,900	18.4	515,500	920,400
News	1,270,200	30.4	978,900	1,659,000	1,227,400	30.6	961,200	1,660,600
Sales	704,900	16.9	571,900	788,300	687,600	17.1	581,200	795,600
Advertising & Promotion	103,300	2.5	66,700	142,400	108,200	2.7	66,400	144,200
General & Administrative	425,900	10.2	335,300	540,700	395,400	9.9	332,400	536,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	4,177,500	100.0	3,347,200	4,853,300	4,010,400	100.0	3,333,800	4,777,600
Total Cost of Broadcast Rights	2,215,800		1,341,500	2,989,400	2,126,600		1,317,300	3,026,700
Music License Fees	236,600		169,500	289,500	231,500		167,700	284,700
Rating Services	195,000		145,200	234,900	196,300		141,200	235,400
Travel & Entertainment	160,600		134,200	198,600	160,900		134,100	203,700
Depreciation & Amortization	869,700		691,400	1,240,200	811,200		690,400	1,164,800
Interest	0		0	276,300	0		0	248,500
Utility Costs	147,400		96,600	196,200	149,100		100,800	197,400
Bad Debt Expense	88,400		58,800	132,500	85,400		54,700	133,000
Legal & Auditing Fees	44,600		24,400	88,400	45,400		25,800	89,400
Corporate Allocation Charges	279,700		120,000	499,900	268,300		112,900	515,200
Employee Fringe Benefit Costs	537,600		236,900	721,800	479,400		230,500	701,000
Station Insurance Costs	44,700		29,500	58,800	38,300		29,200	59,100
Pre-Tax Profit	5,158,500		3,830,800	7,501,000	5,540,900		3,977,900	7,658,900
Profit Margin		29.92%	24.84%	42.14%		32.19%	25.08%	42.43%
Fulltime Employment	142		117	164	142		117	166
Parttime Employment	13		8	20	13		8	19

Table 22
Revenue and Expense Yardsticks
Revenue Size $10 Million - $15 Million

Revenue & Expense Items	All Stations (42) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (37) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	939,000	6.7	590,100	1,360,900	960,600	6.8	668,200	1,359,400
National & Regional Advertisers	6,892,600	49.0	5,864,600	8,489,300	6,875,400	48.8	5,789,800	8,275,100
Local Advertisers	6,224,200	44.3	5,100,100	7,259,000	6,244,600	44.3	5,194,000	7,101,700
Total Time Sales	14,055,800	100.0	12,756,100	15,634,100	14,080,600	100.0	12,977,800	15,559,400
Political Advertising Revenue	21,600		1,500	58,000	21,900		2,600	63,400
Trade-outs & Barter	264,000		121,600	425,100	214,700		104,600	357,600
Revenues Other Than Time Sales	214,800		124,000	365,100	204,100		112,300	324,800
Total Net Revenues	12,298,600		10,954,500	13,573,600	12,295,100		10,934,200	13,492,400
Expenses:								
Engineering	840,400	9.7	624,600	980,300	813,200	9.6	542,500	944,900
Program & Production	2,385,900	27.5	1,942,600	3,037,300	2,376,600	28.0	1,934,400	2,883,300
News	1,521,600	17.5	1,082,200	1,736,000	1,433,100	16.9	1,080,800	1,688,800
Sales	1,040,000	12.0	704,400	1,200,000	1,031,300	12.2	703,600	1,203,800
Advertising & Promotion	473,800	5.5	273,700	564,400	446,300	5.3	267,900	564,800
General & Administrative	2,430,100	28.0	1,810,300	3,527,000	2,376,600	28.0	1,692,300	3,202,800
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	8,691,800	100.0	7,201,200	10,807,600	8,477,100	100.0	6,878,600	10,210,100
Salaries:								
Engineering	535,400	17.4	417,300	687,800	537,400	16.8	399,200	657,100
Program & Production	544,000	17.6	443,400	732,000	566,800	17.8	441,600	715,200
News	1,013,900	32.9	815,900	1,215,500	1,050,400	32.9	810,500	1,197,700
Sales	575,100	18.7	492,000	689,800	608,700	19.1	491,800	658,500
Advertising & Promotion	57,000	1.8	44,100	92,400	60,200	1.9	45,300	91,000
General & Administrative	357,000	11.6	275,200	457,900	366,200	11.5	263,200	439,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	3,082,500	100.0	2,768,600	3,756,500	3,189,600	100.0	2,727,800	3,513,900
Total Cost of Broadcast Rights	1,186,800		806,200	1,708,300	995,900		751,700	1,662,200
Music License Fees	166,600		118,100	198,900	168,900		115,700	217,900
Rating Services	139,800		123,700	170,900	137,800		124,300	164,900
Travel & Entertainment	128,000		94,700	160,200	119,800		90,400	153,200
Depreciation & Amortization	762,700		596,400	1,076,700	748,900		575,400	1,052,800
Interest	0		0	51,900	0		0	11,900
Utility Costs	135,500		110,200	176,200	125,300		108,200	162,300
Bad Debt Expense	56,300		33,100	90,100	57,100		41,200	88,700
Legal & Auditing Fees	37,900		19,900	56,700	37,800		19,300	55,900
Corporate Allocation Charges	216,000		0	408,600	168,000		0	348,600
Employee Fringe Benefit Costs	452,400		318,300	643,700	431,300		310,700	634,700
Station Insurance Costs	42,500		29,400	58,900	40,000		29,300	57,200
Pre-Tax Profit	3,606,800		2,056,500	4,779,300	3,818,000		2,547,900	4,944,200
Profit Margin		29.33%	16.04%	37.59%		31.05%	20.55%	39.14%
Fulltime Employment	119		100	133	118		100	132
Parttime Employment	9		6	15	11		6	15

Table 23
Revenue and Expense Yardsticks
Revenue Size $8 Million - $10 Million

Revenue & Expense Items	All Stations (37) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (36) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	702,800	6.8	559,200	1,156,300	707,900	6.8	568,800	1,163,000
National & Regional Advertisers	4,804,500	46.4	4,056,300	5,307,500	4,704,000	45.4	4,049,500	5,170,300
Local Advertisers	4,848,700	46.8	3,904,700	5,629,600	4,945,000	47.7	3,925,600	5,662,000
Total Time Sales	10,356,000	100.0	9,768,600	11,044,300	10,356,900	100.0	9,752,400	11,065,100
Political Advertising Revenue	22,800		3,700	90,500	24,400		4,500	94,700
Trade-outs & Barter	194,700		85,700	338,000	183,500		83,100	303,100
Revenues Other Than Time Sales	167,500		59,800	249,900	164,300		59,500	215,500
Total Net Revenues	8,789,200		8,455,800	9,624,900	8,782,000		8,444,900	9,632,000
Expenses								
Engineering	657,900	10.7	451,500	731,200	657,400	10.8	446,500	731,600
Program & Production	1,515,700	24.5	1,201,300	1,937,100	1,463,100	24.1	1,195,200	1,891,000
News	991,000	16.0	777,800	1,281,900	1,015,000	16.7	791,000	1,284,800
Sales	776,700	12.6	587,600	841,000	756,300	12.5	587,000	847,300
Advertising & Promotion	271,700	4.4	189,700	362,100	265,700	4.4	188,600	356,100
General & Administrative	1,963,300	31.8	1,508,900	2,392,200	1,909,500	31.5	1,508,600	2,251,500
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	6,176,300	100.0	5,357,000	6,647,000	6,066,900	100.0	5,319,000	6,610,600
Salaries:								
Engineering	431,500	18.3	283,800	547,500	425,700	18.3	282,300	550,500
Program & Production	422,700	18.0	352,100	500,800	417,000	17.9	361,300	503,200
News	671,000	28.5	551,000	902,700	670,600	28.9	567,800	910,300
Sales	474,700	20.2	391,200	538,900	460,000	19.8	388,600	527,700
Advertising & Promotion	58,200	2.5	33,500	87,000	56,600	2.4	32,200	86,700
General & Administrative	295,700	12.6	206,000	340,000	294,100	12.7	205,700	340,000
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,353,700	100.0	2,023,700	2,727,700	2,324,100	100.0	2,049,100	2,729,500
Total Cost of Broadcast Rights	807,400		507,400	1,065,800	807,300		505,200	1,051,200
Music License Fees	112,600		89,300	142,100	112,800		92,500	145,700
Rating Services	115,700		85,000	132,200	116,000		86,300	132,700
Travel & Entertainment	85,000		62,800	112,600	85,200		61,200	112,800
Depreciation & Amortization	470,500		400,300	807,500	461,700		397,300	783,000
Interest	0		0	104,100	0		0	95,100
Utility Costs	127,500		98,400	193,600	127,200		96,300	194,400
Bad Debt Expense	41,400		20,600	60,000	39,700		20,000	61,900
Legal & Auditing Fees	27,600		10,600	53,800	27,200		10,300	46,000
Corporate Allocation Charges	253,000		16,800	361,400	262,200		33,100	366,500
Employee Fringe Benefit Costs	335,000		208,400	443,900	336,600		271,400	447,500
Station Insurance Costs	35,700		25,500	42,200	35,300		25,100	42,100
Pre-Tax Profit	2,612,900		1,990,100	3,480,000	2,715,100		2,024,600	3,525,000
Profit Margin		29.73%	23.65%	38.30%		30.92%	24.06%	38.67%
Fulltime Employment	97		89	107	98		89	107
Parttime Employment	7		3	11	8		3	11

Table 24
Revenue and Expense Yardsticks
Revenue Size $6 Million - $8 Million

Revenue & Expense Items	All Stations (43) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (34) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	575,000	7.6	409,700	811,600	626,500	8.2	429,500	829,500
National & Regional Advertisers	3,605,400	47.4	3,066,400	4,550,400	3,587,200	46.9	3,148,300	4,583,700
Local Advertisers	3,432,900	45.1	2,982,200	4,208,300	3,434,700	44.9	2,968,500	4,098,900
Total Time Sales	7,613,200	100.0	7,366,300	8,447,600	7,648,400	100.0	7,346,300	8,374,600
Political Advertising Revenue	17,500		2,100	61,400	18,400		2,100	62,600
Trade-outs & Barter	166,900		96,900	271,500	166,400		82,700	271,500
Revenues Other Than Time Sales	159,200		72,200	258,100	158,500		70,400	233,800
Total Net Revenues	6,681,900		6,447,100	7,274,400	6,739,400		6,460,500	7,292,700
Expenses:								
Engineering	548,800	10.7	449,400	771,800	524,400	10.6	401,700	701,000
Program & Production	1,326,000	26.0	1,023,900	1,635,300	1,236,200	24.9	937,100	1,526,700
News	792,500	15.5	597,900	991,800	769,400	15.5	597,500	967,500
Sales	665,700	13.0	519,400	805,500	663,500	13.4	489,600	798,800
Advertising & Promotion	200,000	3.9	151,100	294,000	206,700	4.2	143,100	279,100
General & Administrative	1,574,500	30.8	1,373,500	2,055,200	1,568,300	31.6	1,202,100	1,834,500
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	5,107,500	100.0	4,707,500	6,553,900	4,968,500	100.0	4,499,700	5,491,600
Salaries:								
Engineering	352,700	18.6	240,600	505,300	340,100	17.8	236,400	438,600
Program & Production	332,800	17.6	280,900	449,700	340,500	17.8	282,100	445,500
News	529,700	27.9	399,200	748,900	510,700	26.8	397,900	661,800
Sales	390,800	20.6	302,000	465,100	397,100	20.8	297,200	431,400
Advertising & Promotion	32,000	1.7	22,400	49,500	31,500	1.7	21,600	49,500
General & Administrative	257,900	13.6	177,800	372,100	288,700	15.1	182,000	417,400
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,895,900	100.0	1,679,600	2,377,200	1,908,600	100.0	1,679,100	2,314,000
Total Cost of Broadcast Rights	564,800		315,100	901,500	478,900		270,500	755,600
Music License Fees	86,500		74,800	107,200	86,900		74,200	107,500
Rating Services	92,900		62,900	116,700	85,500		60,000	111,800
Travel & Entertainment	81,700		55,800	114,500	79,800		48,600	106,400
Depreciation & Amortization	453,700		331,800	839,500	415,100		257,200	579,000
Interest	14,300		0	195,100	2,600		0	79,000
Utility Costs	99,600		71,000	126,800	95,800		67,800	110,800
Bad Debt Expense	45,300		29,000	69,000	44,400		28,000	68,200
Legal & Auditing Fees	40,600		18,400	59,700	40,600		13,200	56,400
Corporate Allocation Charges	5,100		0	105,000	3,000		0	103,900
Employee Fringe Benefit Costs	264,100		157,000	373,100	251,600		145,300	358,600
Station Insurance Costs	40,900		28,500	56,000	41,600		28,500	60,800
Pre-Tax Profit	1,574,400		296,500	2,276,200	1,770,900		1,207,000	2,473,600
Profit Margin		23.56%	4.60%	31.86%		26.28%	19.23%	34.08%
Fulltime Employment	86		75	94	87		75	92
Parttime Employment	7		3	11	8		3	12

Table 25
Revenue and Expense Yardsticks
Revenue Size $4 Million - $6 Million

Revenue & Expense Items	All Stations (86) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (74) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	425,400	7.6	290,600	629,600	432,900	7.8	297,900	672,300
National & Regional Advertisers	2,645,000	47.2	2,123,100	3,302,600	2,578,300	46.4	2,123,100	3,277,300
Local Advertisers	2,528,100	45.2	1,764,500	3,009,200	2,547,700	45.8	1,761,300	3,009,200
Total Time Sales	5,598,500	100.0	5,087,300	6,189,700	5,558,900	100.0	5,087,300	6,251,500
Political Advertising Revenue	10,500		3,800	29,200	11,300		4,300	29,200
Trade-outs & Barter	103,800		60,100	227,200	98,800		57,700	220,600
Revenues Other Than Time Sales	105,100		61,100	185,100	96,200		55,500	165,200
Total Net Revenues	4,957,800		4,549,900	5,416,000	4,944,400		4,567,600	5,414,700
Expenses:								
Engineering	471,200	11.7	333,400	583,100	441,000	11.6	325,300	569,700
Program & Production	959,700	24.1	729,900	1,170,300	938,700	24.7	712,700	1,063,000
News	533,800	13.3	312,900	707,800	505,700	13.3	313,500	692,200
Sales	539,200	13.4	390,000	659,300	542,200	14.2	387,600	668,400
Advertising & Promotion	165,300	4.1	88,200	222,700	146,300	3.8	81,800	207,400
General & Administrative	1,343,400	33.4	893,200	1,606,800	1,232,300	32.4	886,200	1,453,400
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	4,022,700	100.0	3,126,300	4,819,400	3,806,300	100.0	3,051,700	4,609,800
Salaries:								
Engineering	219,600	15.7	157,400	307,200	211,200	15.3	147,400	275,600
Program & Production	285,800	20.5	218,100	384,300	286,400	20.7	218,900	393,300
News	353,100	25.3	245,000	474,700	343,400	24.8	238,100	473,300
Sales	322,100	23.1	261,800	375,300	322,700	23.3	261,800	375,300
Advertising & Promotion	30,400	2.2	17,000	40,600	29,300	2.1	16,500	38,700
General & Administrative	186,200	13.3	150,900	237,800	190,600	13.8	147,200	237,800
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,397,000	100.0	1,169,500	1,644,500	1,383,700	100.0	1,152,200	1,644,500
Total Cost of Broadcast Rights	365,700		229,400	633,700	343,500		222,900	582,300
Music License Fees	61,200		50,600	81,500	62,700		49,100	82,300
Rating Services	71,600		51,000	86,100	69,700		50,200	84,600
Travel & Entertainment	56,300		34,900	81,800	53,900		34,900	77,500
Depreciation & Amortization	389,000		291,200	652,500	349,200		265,900	570,200
Interest	32,300		0	229,600	12,300		0	132,000
Utility Costs	99,300		71,800	138,000	96,400		70,200	136,400
Bad Debt Expense	35,100		21,900	48,000	31,200		20,600	47,400
Legal & Auditing Fees	20,600		9,300	42,200	19,900		9,400	44,000
Corporate Allocation Charges	64,200		0	150,200	72,000		0	176,400
Employee Fringe Benefit Costs	178,300		92,800	253,900	181,500		97,400	255,800
Station Insurance Costs	29,300		19,300	38,700	29,000		19,000	38,900
Pre-Tax Profit	935,100		283,800	1,507,000	1,138,100		587,200	1,591,800
Profit Margin		18.86%	5.71%	32.83%		23.02%	11.70%	34.33%
Fulltime Employment	66		57	80	66		57	80
Parttime Employment	6		3	10	7		3	11

Table 26
Revenue and Expense Yardsticks
Revenue Size $2 Million - $4 Million

Revenue & Expense Items	All Stations (105) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (81) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	323,500	9.7	204,100	480,200	387,500	11.0	232,000	511,500
National & Regional Advertisers	1,496,500	44.7	1,200,300	1,800,800	1,558,900	44.1	1,235,300	1,813,700
Local Advertisers	1,530,000	45.7	1,101,900	1,936,400	1,586,200	44.9	1,126,400	1,992,800
Total Time Sales	3,350,000	100.0	2,708,500	4,039,600	3,532,500	100.0	2,846,200	4,071,300
Political Advertising Revenue	5,100		300	12,600	5,100		300	11,100
Trade-outs & Barter	77,600		35,200	134,000	55,600		30,500	107,100
Revenues Other Than Time Sales	59,500		35,400	121,300	59,500		35,400	146,700
Total Net Revenues	3,049,100		2,480,900	3,550,300	3,118,700		2,610,700	3,589,900
Expenses:								
Engineering	319,200	12.2	243,800	390,200	331,100	12.9	255,600	397,000
Program & Production	573,900	21.9	421,700	688,900	557,300	21.8	423,000	674,500
News	316,700	12.1	180,600	415,800	344,700	13.5	207,000	408,000
Sales	372,700	14.2	261,400	477,700	360,100	14.1	256,600	454,700
Advertising & Promotion	100,000	3.8	54,900	148,400	94,600	3.7	49,800	132,200
General & Administrative	937,900	35.8	645,700	1,153,500	874,700	34.1	594,800	1,012,100
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,620,500	100.0	2,130,300	3,227,400	2,562,000	100.0	2,008,100	2,924,000
Salaries:								
Engineering	159,300	16.6	121,700	220,500	171,700	16.9	127,000	223,100
Program & Production	193,900	20.2	150,400	240,300	203,200	20.0	162,900	240,300
News	221,000	23.0	128,500	282,500	241,300	23.8	157,100	281,500
Sales	218,400	22.8	170,500	267,800	228,200	22.5	169,500	264,400
Advertising & Promotion	17,800	1.9	5,700	27,700	18,000	1.8	4,600	25,700
General & Administrative	149,000	15.5	116,000	204,300	151,500	14.9	115,900	201,600
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	959,400	100.0	814,800	1,131,100	1,013,900	100.0	834,400	1,129,300
Total Cost of Broadcast Rights	175,800		81,100	274,700	156,800		71,700	237,200
Music License Fees	37,300		27,100	48,100	37,600		29,600	50,900
Rating Services	42,800		33,900	57,400	42,400		30,900	56,700
Travel & Entertainment	38,100		26,800	57,200	36,800		24,100	49,700
Depreciation & Amortization	262,600		192,100	465,000	242,100		190,700	464,600
Interest	63,000		0	386,900	41,900		0	217,800
Utility Costs	79,200		55,200	118,400	78,500		53,200	118,000
Bad Debt Expense	22,400		12,600	35,700	21,800		12,600	35,600
Legal & Auditing Fees	18,800		8,400	34,400	16,600		7,400	29,900
Corporate Allocation Charges	0		0	84,500	22,000		0	109,400
Employee Fringe Benefit Costs	116,200		78,100	154,800	117,900		73,900	159,600
Station Insurance Costs	22,300		15,200	30,400	20,700		14,800	32,300
Pre-Tax Profit	428,600		91,300	771,400	556,700		310,900	901,600
Profit Margin		14.06%	2.52%	22.02%		17.85%	9.54%	26.08%
Fulltime Employment	50		41	58	51		44	58
Parttime Employment	5		3	10	6		4	10

Table 27
Revenue and Expense Yardsticks
Revenue Size Under $2 Million

Revenue & Expense Items	All Stations (63) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (26) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	107,700	7.8	25,200	152,500	131,000	9.4	52,400	212,100
National & Regional Advertisers	624,900	45.1	279,500	758,400	688,500	49.3	329,600	772,200
Local Advertisers	654,000	47.2	406,800	820,200	578,200	41.4	385,400	641,100
Total Time Sales	1,386,600	100.0	924,300	1,655,200	1,397,700	100.0	688,100	1,613,900
Political Advertising Revenue	1,000		0	4,700	2,600		200	9,200
Trade-outs & Barter	40,800		11,200	98,800	27,600		11,000	100,000
Revenues Other Than Time Sales	38,000		19,200	80,000	51,600		14,400	74,800
Total Net Revenues	1,258,700		953,100	1,559,200	1,243,100		1,011,000	1,474,500
Expenses								
Engineering	208,100	15.3	145,100	243,800	178,800	17.6	113,900	228,000
Program & Production	281,600	20.7	168,800	364,600	222,600	21.9	141,100	334,100
News	138,000	10.2	67,500	198,900	99,900	9.8	60,500	209,900
Sales	206,200	15.2	118,700	249,300	147,500	14.5	82,000	209,400
Advertising & Promotion	37,600	2.8	8,000	77,300	30,900	3.0	5,800	37,800
General & Administrative	487,600	35.9	279,200	747,100	338,500	33.2	238,900	399,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	1,359,000	100.0	940,200	1,840,100	1,018,200	100.0	718,900	1,251,700
Salaries								
Engineering	102,500	19.1	63,100	115,700	86,200	19.3	60,500	111,400
Program & Production	131,500	24.5	62,500	157,100	94,300	21.1	53,600	152,500
News	89,200	16.6	45,100	135,500	77,200	17.3	33,100	131,400
Sales	107,700	20.1	70,100	143,700	95,600	21.4	51,300	129,400
Advertising & Promotion	7,700	1.4	0	19,400	7,300	1.6	0	16,300
General & Administrative	97,600	18.2	63,000	115,000	86,100	19.3	62,400	95,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	536,200	100.0	361,600	631,900	446,700	100.0	273,800	573,300
Total Cost of Broadcast Rights	96,200		20,700	168,800	50,100		100	117,400
Music License Fees	15,200		9,800	19,300	16,500		12,000	20,600
Rating Services	18,700		11,000	30,600	17,700		10,300	27,400
Travel & Entertainment	18,900		11,800	31,000	14,800		10,100	25,100
Depreciation & Amortization	170,400		106,400	350,500	129,000		104,300	209,000
Interest	39,700		0	159,600	5,400		0	60,000
Utility Costs	57,000		38,400	89,100	59,800		46,100	82,000
Bad Debt Expense	10,800		4,400	20,600	10,000		3,600	16,400
Legal & Auditing Fees	9,900		4,300	19,600	10,300		4,100	16,000
Corporate Allocation Charges	0		0	36,100	0		0	6,700
Employee Fringe Benefit Costs	34,200		18,400	71,400	38,400		17,300	66,600
Station Insurance Costs	13,300		9,700	19,600	15,000		11,400	20,100
Pre-Tax Profit	(100,300)		(377,400)	171,400	224,900		112,200	321,400
Profit Margin		(7.97%)	(35.1%)	16.13%		18.10%	9.82%	26.49%
Fulltime Employment	33		22	38	33		20	39
Parttime Employment	4		2	7	4		2	6

Table 28
Revenue and Expense Yardsticks
Affiliate Stations, Nationwide

Revenue & Expense Items	All Stations (377) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (319) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	562,800	8.5	329,600	967,700	626,400	8.5	374,600	1,074,400
National & Regional Advertisers	3,051,700	46.4	1,534,900	6,508,100	3,435,700	46.9	1,778,900	7,321,200
Local Advertisers	2,968,500	45.1	1,469,400	5,893,400	3,266,800	44.6	1,680,700	6,545,000
Total Time Sales	6,583,100	100.0	3,774,300	13,641,900	7,328,800	100.0	4,254,300	14,834,700
Political Advertising Revenue	11,900		2,200	51,200	14,000		3,000	57,600
Trade-outs & Barter	122,200		57,300	270,600	125,600		57,200	283,300
Revenues Other Than Time Sales	116,700		52,200	224,300	132,300		54,300	236,000
Total Net Revenues	5,760,300		3,329,900	11,701,200	6,465,000		3,693,800	12,870,500
Expenses:								
Engineering	466,200	10.7	299,600	839,000	504,900	10.7	324,200	869,900
Program & Production	1,000,700	22.9	559,500	2,158,900	1,111,300	23.6	619,500	2,293,900
News	678,000	15.5	325,300	1,473,400	767,300	16.3	381,800	1,625,100
Sales	565,900	13.0	346,300	942,900	629,000	13.4	371,200	1,000,000
Advertising & Promotion	187,800	4.3	87,600	448,500	203,300	4.3	95,900	478,800
General & Administrative	1,466,400	33.6	893,800	2,480,300	1,489,500	31.7	907,200	2,426,400
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	4,365,000	100.0	2,663,700	7,962,100	4,705,100	100.0	2,836,500	8,755,100
Salaries:								
Engineering	265,300	16.4	157,100	527,300	298,300	16.1	170,000	561,100
Program & Production	308,900	19.1	197,200	525,100	369,500	19.9	211,800	561,500
News	460,900	28.5	247,600	977,100	533,700	28.8	272,300	1,047,700
Sales	335,700	20.7	220,400	530,200	376,000	20.3	235,600	570,700
Advertising & Promotion	36,000	2.2	19,200	72,500	41,000	2.2	20,300	82,900
General & Administrative	211,800	13.1	141,300	377,500	234,000	12.6	152,200	400,800
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,618,700	100.0	1,039,900	3,022,500	1,852,500	100.0	1,114,100	3,148,300
Total Cost of Broadcast Rights	407,400		162,600	1,008,100	461,400		184,600	1,071,500
Music License Fees	78,400		42,000	162,200	86,900		47,800	176,300
Rating Services	73,000		42,800	133,500	81,600		48,700	136,300
Travel & Entertainment	70,300		36,400	128,700	73,300		38,500	133,200
Depreciation & Amortization	480,600		260,600	838,600	464,800		264,400	815,300
Interest	4,300		0	129,300	400		0	76,900
Utility Costs	101,100		64,400	145,300	103,700		67,700	146,400
Bad Debt Expense	33,300		16,800	60,000	36,300		18,500	63,600
Legal & Auditing Fees	24,600		11,200	52,300	26,200		12,100	55,800
Corporate Allocation Charges	72,300		0	255,600	91,800		0	281,900
Employee Fringe Benefit Costs	225,500		108,400	413,900	248,100		120,400	442,200
Station Insurance Costs	32,000		20,300	52,000	33,100		20,800	53,600
Pre-Tax Profit	1,395,300		278,600	3,464,300	1,759,900		712,000	4,454,700
Profit Margin		24.22%	9.17%	36.55%		27.22%	17.04%	37.60%
Fulltime Employment	80		55	115	87		58	123
Parttime Employment	7		4	11	8		5	12

Table 29
Affiliate Revenue and Expense Yardsticks
ADI Markets 1 - 10

Revenue & Expense Items	All Stations (19)				Profit Only Stations (17)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	1,659,800	3.3	1,074,400	2,145,900	1,660,500	3.2	1,165,900	2,285,500
National & Regional Advertisers	27,673,700	54.5	22,458,200	44,897,700	28,558,400	55.2	22,530,500	45,072,700
Local Advertisers	21,398,600	42.2	16,518,900	26,281,700	21,529,900	41.6	17,499,900	26,460,800
Total Time Sales	50,732,200	100.0	39,983,000	70,831,300	51,748,800	100.0	42,336,100	71,717,600
Political Advertising Revenue	164,200		19,600	455,500	193,200		38,800	627,200
Trade-outs & Barter	696,900		387,600	1,518,000	696,900		402,600	1,577,400
Revenues Other Than Time Sales	182,600		110,500	453,500	273,200		126,900	455,000
Total Net Revenues	42,701,900		33,171,700	58,485,900	42,898,200		35,612,100	59,103,500
Expenses:								
Engineering	2,505,200	9.9	1,320,700	2,761,700	2,468,800	9.9	1,347,000	2,597,500
Program & Production	6,619,800	26.0	4,004,300	9,021,500	6,523,500	26.0	4,077,500	9,142,000
News	5,817,200	22.9	4,245,400	9,040,800	5,732,600	22.9	4,375,600	9,210,600
Sales	1,846,000	7.3	1,203,100	2,959,900	1,819,200	7.3	1,280,400	3,050,000
Advertising & Promotion	1,564,500	6.2	567,500	3,144,200	1,541,800	6.2	753,800	2,955,100
General & Administrative	7,070,400	27.8	3,860,200	8,553,000	6,967,600	27.8	4,440,200	8,374,100
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	25,423,100	100.0	19,090,400	33,271,500	25,053,500	100.0	19,488,700	32,567,900
Salaries:								
Engineering	1,645,000	18.9	649,300	2,105,700	1,615,400	18.8	738,400	1,972,100
Program & Production	1,412,100	16.2	581,300	1,711,300	1,386,600	16.2	689,800	1,635,200
News	3,802,400	43.7	2,139,300	4,472,700	3,733,900	43.5	2,322,500	4,460,900
Sales	887,400	10.2	584,700	866,900	909,200	10.6	648,700	898,500
Advertising & Promotion	203,900	2.3	108,900	348,200	192,700	2.2	97,700	310,500
General & Administrative	752,500	8.6	492,500	1,327,400	739,000	8.6	501,700	1,225,600
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	8,703,400	100.0	5,081,400	10,124,200	8,576,800	100.0	5,596,900	9,687,600
Total Cost of Broadcast Rights	2,372,400		1,470,200	3,761,800	2,585,600		1,729,000	4,124,800
Music License Fees	478,100		394,800	661,500	505,400		434,700	737,200
Rating Services	335,700		230,400	579,100	335,700		239,900	625,700
Travel & Entertainment	291,500		205,000	516,200	291,500		207,800	475,100
Depreciation & Amortization	1,422,800		934,600	1,772,400	1,422,800		942,800	1,663,100
Interest	0		0	33,400	0		0	16,700
Utility Costs	230,000		117,800	328,900	230,000		132,800	318,700
Bad Debt Expense	93,000		71,500	131,100	93,000		73,900	132,500
Legal & Auditing Fees	131,100		24,900	179,800	131,100		32,600	164,200
Corporate Allocation Charges	652,800		85,500	2,201,600	652,800		42,800	2,256,000
Employee Fringe Benefit Costs	909,900		446,900	1,292,900	1,133,600		482,800	1,337,700
Station Insurance Costs	85,800		58,000	154,100	85,800		58,800	156,100
Pre-Tax Profit	17,278,800		10,099,500	30,548,800	17,844,700		11,142,600	32,188,800
Profit Margin		40.46%	25.38%	55.33%		41.60%	27.70%	56.26%
Fulltime Employment	219		167	321	219		174	324
Parttime Employment	11		7	17	11		7	18

Table 30
Affiliate Revenue and Expense Yardsticks
ADI Markets 11 - 20

Revenue & Expense Items	All Stations (24) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (23) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	1,369,400	4.5	965,300	1,754,400	1,395,500	4.5	1,037,400	1,785,500
National & Regional Advertisers	16,231,900	53.1	12,692,000	19,119,500	16,538,000	53.1	12,996,600	19,206,800
Local Advertisers	12,978,000	42.4	10,308,600	16,142,300	13,229,400	42.5	10,357,200	16,155,700
Total Time Sales	30,579,300	100.0	24,331,900	35,814,600	31,162,900	100.0	24,727,100	35,866,100
Political Advertising Revenue	116,200		24,000	155,700	108,000		23,900	155,900
Trade-outs & Barter	428,000		188,100	500,500	410,300		170,600	518,000
Revenues Other Than Time Sales	372,200		187,100	668,100	378,900		200,300	678,300
Total Net Revenues	26,016,100		20,429,600	30,392,500	26,098,000		20,806,400	30,478,400
Expenses:								
Engineering	1,716,400	10.4	1,347,900	1,922,400	1,714,100	10.5	1,355,300	1,927,500
Program & Production	4,644,900	28.2	3,832,600	5,290,800	4,606,600	28.2	3,794,200	5,300,500
News	3,795,000	23.0	2,776,000	4,492,000	3,763,800	23.1	3,002,100	4,539,200
Sales	1,648,900	10.0	1,261,900	2,027,100	1,635,100	10.0	1,295,800	2,042,500
Advertising & Promotion	915,300	5.5	626,400	1,083,100	929,200	5.7	685,300	1,106,800
General & Administrative	3,778,400	22.9	2,673,100	4,885,700	3,666,200	22.5	2,630,900	4,327,800
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	16,498,900	100.0	14,386,700	19,159,500	16,315,000	100.0	14,368,000	18,990,000
Salaries:								
Engineering	1,123,100	19.0	940,700	1,481,100	1,157,000	19.2	937,500	1,484,500
Program & Production	931,900	15.6	691,400	1,445,200	878,400	14.6	687,000	1,479,000
News	2,411,600	40.3	1,505,800	2,695,600	2,467,800	41.0	1,727,400	2,696,800
Sales	864,000	14.5	706,200	1,014,100	880,700	14.6	724,000	1,017,200
Advertising & Promotion	129,700	2.2	68,100	197,200	148,100	2.5	69,200	199,000
General & Administrative	506,800	8.5	391,200	680,100	483,600	8.0	388,000	683,100
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	5,977,100	100.0	5,460,800	7,033,100	6,015,600	100.0	5,767,200	7,049,100
Total Cost of Broadcast Rights	2,252,700		1,676,600	3,199,800	2,232,300		1,631,200	3,335,600
Music License Fees	354,900		272,300	449,600	358,800		270,600	449,700
Rating Services	235,100		191,500	310,100	239,100		194,700	310,900
Travel & Entertainment	277,100		212,000	358,900	281,700		219,100	364,500
Depreciation & Amortization	978,300		896,500	1,307,700	974,000		893,000	1,282,800
Interest	0		0	89,100	0		0	47,000
Utility Costs	167,000		102,300	216,900	167,100		113,100	221,500
Bad Debt Expense	100,300		70,000	142,100	101,700		68,600	145,600
Legal & Auditing Fees	67,600		34,100	126,400	73,000		38,700	126,900
Corporate Allocation Charges	518,800		328,000	872,300	528,000		323,500	874,800
Employee Fringe Benefit Costs	792,900		534,500	1,243,800	811,900		522,000	1,255,300
Station Insurance Costs	60,700		50,500	91,000	61,900		49,600	91,200
Pre-Tax Profit	9,517,200		6,623,700	12,110,700	9,783,000		6,795,000	12,292,200
Profit Margin		36.58%	26.57%	50.98%		37.49%	27.22%	51.50%
Fulltime Employment	184		173	212	184		176	213
Parttime Employment	15		9	22	14		9	21

Table 31
Affiliate Revenue and Expense Yardsticks
ADI Markets 21 - 30

Revenue & Expense Items	All Stations (23)				Profit Only Stations (22)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	921,200	4.2	766,500	1,342,000	932,300	4.3	787,400	1,353,800
National & Regional Advertisers	11,905,000	54.6	8,766,700	14,257,100	12,197,600	55.7	9,125,300	14,557,400
Local Advertisers	8,970,500	41.2	7,222,600	10,863,000	8,784,200	40.1	7,427,400	10,891,300
Total Time Sales	21,796,700	100.0	17,888,300	25,483,900	21,914,200	100.0	18,137,500	25,715,200
Political Advertising Revenue	25,000		6,200	71,800	25,200		6,400	74,100
Trade-outs & Barter	313,400		91,600	455,300	323,000		125,800	461,500
Revenues Other Than Time Sales	199,500		150,000	548,600	214,300		166,500	559,400
Total Net Revenues	18,123,800		15,574,600	21,208,000	18,202,900		15,957,700	21,441,300
Expenses								
Engineering	1,151,200	10.0	868,800	1,594,100	1,174,100	10.2	870,400	1,617,500
Program & Production	3,337,900	29.1	2,986,300	4,043,000	3,336,600	29.0	3,021,300	4,157,800
News	2,163,900	18.9	1,474,800	2,755,200	2,162,100	18.8	1,616,400	2,759,700
Sales	1,158,400	10.1	861,500	1,323,400	1,147,900	10.0	877,100	1,344,800
Advertising & Promotion	567,100	4.9	462,500	662,000	577,700	5.0	480,600	672,100
General & Administrative	3,080,800	26.9	2,323,800	4,167,500	3,104,100	27.0	2,336,700	4,169,800
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	11,459,300	100.0	10,103,000	14,037,200	11,502,600	100.0	10,256,000	14,045,900
Salaries								
Engineering	931,400	21.5	570,300	1,131,300	918,200	21.1	604,300	1,144,200
Program & Production	705,200	16.2	485,900	1,051,200	717,300	16.5	522,300	1,058,300
News	1,535,400	35.4	1,104,900	1,890,500	1,550,600	35.7	1,163,600	1,901,000
Sales	656,000	15.1	564,100	749,400	655,300	15.1	575,000	750,500
Advertising & Promotion	82,900	1.9	62,600	122,400	82,500	1.9	66,200	128,400
General & Administrative	428,900	9.9	353,900	488,800	419,800	9.7	366,500	495,000
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	4,339,900	100.0	3,518,900	5,251,300	4,343,800	100.0	3,635,400	5,358,600
Total Cost of Broadcast Rights	2,058,300		1,378,900	2,740,000	2,063,200		1,387,200	2,783,700
Music License Fees	259,400		194,600	354,400	263,200		194,700	355,700
Rating Services	204,900		165,000	235,900	205,600		168,300	236,600
Travel & Entertainment	182,900		150,400	247,900	191,400		157,000	252,100
Depreciation & Amortization	779,200		694,200	1,005,500	782,500		717,800	1,008,500
Interest	0		0	1,900	0		0	900
Utility Costs	156,500		99,000	209,500	164,000		104,600	217,200
Bad Debt Expense	80,700		45,700	118,000	85,400		51,300	123,000
Legal & Auditing Fees	71,900		31,200	107,700	72,700		35,900	109,900
Corporate Allocation Charges	190,600		92,500	568,900	219,400		123,900	576,600
Employee Fringe Benefit Costs	716,900		390,800	898,400	728,700		398,300	898,500
Station Insurance Costs	59,400		28,900	100,700	64,900		29,700	101,900
Pre-Tax Profit	6,664,500		4,261,300	7,816,800	6,700,300		4,417,800	8,158,400
Profit Margin		36.77%	22.39%	39.30%		36.81%	25.56%	40.26%
Fulltime Employment	152		129	167	153		131	168
Parttime Employment	10		7	15	10		7	15

Table 32
Affiliate Revenue and Expense Yardsticks
ADI Markets 31 - 40

Revenue & Expense Items	All Stations (25) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (22) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	982,800	6.8	642,600	1,280,700	1,066,000	7.1	823,000	1,279,100
National & Regional Advertisers	7,206,400	50.2	6,032,700	9,177,500	7,487,600	49.9	6,208,600	9,411,400
Local Advertisers	6,177,300	43.0	4,904,100	7,748,200	6,438,300	42.9	5,234,900	7,807,400
Total Time Sales	14,366,500	100.0	12,144,600	17,792,000	14,991,900	100.0	12,888,300	18,138,100
Political Advertising Revenue	39,200		1,000	87,600	39,600		1,500	109,400
Trade-outs & Barter	263,000		145,400	383,300	262,500		146,300	361,500
Revenues Other Than Time Sales	185,500		86,000	336,000	174,900		88,300	322,000
Total Net Revenues	13,208,700		10,221,500	15,075,800	13,321,000		10,826,200	15,268,800
Expenses:								
Engineering	735,600	8.1	506,400	988,500	728,100	8.2	512,100	989,700
Program & Production	2,468,400	27.1	1,853,100	2,986,600	2,445,700	27.7	2,020,800	2,963,600
News	1,748,500	19.2	897,600	2,203,300	1,700,100	19.3	1,075,700	2,266,800
Sales	928,700	10.2	682,200	980,400	910,600	10.3	687,400	1,048,700
Advertising & Promotion	440,400	4.8	234,500	580,000	416,900	4.7	240,500	599,100
General & Administrative	2,785,300	30.6	1,588,200	3,209,500	2,625,300	29.7	1,677,600	3,207,000
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	9,107,000	100.0	6,162,600	10,819,200	8,826,700	100.0	6,556,400	10,767,600
Salaries:								
Engineering	490,300	15.1	327,900	764,200	497,500	15.7	346,000	763,600
Program & Production	533,100	16.5	374,200	717,100	515,000	16.3	477,400	705,800
News	1,206,000	37.2	627,900	1,510,800	1,153,200	36.4	732,500	1,509,800
Sales	510,500	15.8	441,900	575,200	501,300	15.8	450,100	574,400
Advertising & Promotion	70,500	2.2	46,000	125,300	71,300	2.3	53,000	123,900
General & Administrative	427,600	13.2	268,400	589,400	428,500	13.5	277,700	666,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	3,237,900	100.0	2,444,600	4,035,600	3,166,800	100.0	2,858,600	3,960,300
Total Cost of Broadcast Rights	1,011,800		700,100	1,696,200	1,011,800		762,600	1,689,500
Music License Fees	162,300		113,700	217,800	169,800		116,200	240,800
Rating Services	152,500		126,900	183,200	160,700		132,500	188,400
Travel & Entertainment	116,000		88,400	162,900	117,900		91,000	162,000
Depreciation & Amortization	694,400		451,200	1,027,900	702,700		468,300	955,100
Interest	0		0	72,900	0		0	12,700
Utility Costs	128,800		112,400	160,200	125,800		112,500	158,300
Bad Debt Expense	44,100		29,700	74,000	46,200		30,200	80,500
Legal & Auditing Fees	41,800		18,100	77,300	45,800		22,600	82,200
Corporate Allocation Charges	318,800		0	579,100	349,800		43,700	597,100
Employee Fringe Benefit Costs	451,100		148,200	665,500	471,700		214,700	672,400
Station Insurance Costs	35,500		29,600	52,600	35,000		29,700	51,400
Pre-Tax Profit	4,101,700		2,221,800	5,894,200	4,494,300		2,747,400	6,834,900
Profit Margin		31.05%	17.60%	39.16%		33.74%	23.18%	40.96%
Fulltime Employment	120		104	142	122		108	143
Parttime Employment	6		3	13	6		3	13

Table 33
Affiliate Revenue and Expense Yardsticks
ADI Markets 41 - 50

Revenue & Expense Items	All Stations (30) Typical Dollar Figures ($)	All Stations (30) Typical Percent Figures (%)	All Stations (30) Middle 50% Range ($)		Profit Only Stations (25) Typical Dollar Figures ($)	Profit Only Stations (25) Typical Percent Figures (%)	Profit Only Stations (25) Middle 50% Range ($)	
Network Compensation	752,200	6.4	466,500	1,468,000	735,300	6.2	497,000	1,663,700
National & Regional Advertisers	5,264,900	44.5	2,924,400	6,785,200	5,341,700	44.7	3,349,600	7,186,800
Local Advertisers	5,823,400	49.2	3,416,100	7,300,000	5,863,300	49.1	3,399,500	7,041,700
Total Time Sales	11,840,500	100.0	7,866,500	14,735,300	11,940,300	100.0	8,610,000	14,768,400
Political Advertising Revenue	25,500		0	67,300	32,700		0	68,900
Trade-outs & Barter	123,100		82,100	312,600	114,500		72,100	292,200
Revenues Other Than Time Sales	159,200		43,400	307,600	151,400		43,200	292,000
Total Net Revenues	10,284,400		6,718,700	12,723,700	10,284,900		7,452,500	12,676,700
Expenses:								
Engineering	656,300	9.0	479,300	853,100	589,100	8.4	476,100	821,300
Program & Production	2,022,600	27.8	1,413,200	2,529,900	2,000,000	28.6	1,386,300	2,429,000
News	1,266,900	17.4	852,500	1,488,400	1,237,000	17.7	826,700	1,365,700
Sales	776,200	10.7	548,900	1,097,900	727,200	10.4	535,100	1,060,300
Advertising & Promotion	298,600	4.1	167,000	470,100	286,000	4.1	161,500	455,900
General & Administrative	2,246,000	30.9	1,422,400	2,988,600	2,146,300	30.7	1,417,300	2,598,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	7,266,600	100.0	4,962,200	9,139,700	6,985,500	100.0	4,919,300	8,479,700
Salaries:								
Engineering	443,000	16.6	310,500	672,700	429,700	16.2	306,900	653,700
Program & Production	505,200	18.9	319,000	660,500	513,600	19.3	347,800	658,200
News	890,600	33.3	620,300	1,061,300	890,400	33.5	577,400	1,042,500
Sales	483,700	18.1	367,700	607,300	471,000	17.7	364,300	601,400
Advertising & Promotion	51,400	1.9	33,600	89,000	56,200	2.1	36,500	90,900
General & Administrative	302,400	11.3	186,800	432,100	296,800	11.2	189,500	414,300
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,676,300	100.0	2,035,800	3,356,500	2,657,600	100.0	2,023,700	3,269,300
Total Cost of Broadcast Rights	874,300		656,400	1,340,400	861,000		652,900	1,387,600
Music License Fees	160,600		107,900	186,800	163,900		112,200	189,500
Rating Services	130,700		105,100	137,500	131,000		108,900	135,600
Travel & Entertainment	99,700		58,700	132,100	95,800		55,900	129,400
Depreciation & Amortization	724,900		333,400	1,044,500	673,000		330,200	866,100
Interest	3,500		0	99,000	1,200		0	51,900
Utility Costs	140,900		111,600	184,300	133,800		102,000	156,900
Bad Debt Expense	51,400		23,900	63,400	50,100		23,800	60,000
Legal & Auditing Fees	33,100		18,400	54,300	32,600		18,300	49,600
Corporate Allocation Charges	133,500		3,100	254,900	147,200		0	255,600
Employee Fringe Benefit Costs	394,800		238,800	549,700	366,100		231,900	536,200
Station Insurance Costs	33,800		20,900	51,500	33,400		20,900	45,400
Pre-Tax Profit	3,017,800		1,056,100	4,449,900	3,299,400		1,539,400	4,965,300
Profit Margin		29.34%	14.08%	42.53%		32.08%	19.24%	42.67%
Fulltime Employment	106		92	129	104		91	127
Parttime Employment	8		5	12	8		5	14

Table 34
Affiliate Revenue and Expense Yardsticks
ADI Markets 51 - 60

Revenue & Expense Items	All Stations (25)				Profit Only Stations (21)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	711,800	7.0	493,800	1,243,700	778,400	7.6	495,600	1,243,700
National & Regional Advertisers	4,400,200	43.3	3,096,500	5,010,400	4,463,600	43.4	3,594,500	5,010,400
Local Advertisers	5,058,400	49.7	3,745,300	5,432,500	5,047,100	49.1	3,946,700	5,752,400
Total Time Sales	10,170,500	100.0	7,851,200	10,988,500	10,289,200	100.0	8,640,700	10,988,500
Political Advertising Revenue	11,500		2,700	71,600	11,600		4,700	86,200
Trade-outs & Barter	188,300		88,800	311,100	159,400		82,400	299,000
Revenues Other Than Time Sales	167,500		61,700	267,100	136,800		61,700	236,000
Total Net Revenues	8,774,800		6,712,900	9,729,400	8,868,300		7,356,500	9,729,400
Expenses:								
Engineering	668,100	10.8	393,400	727,500	653,200	10.9	390,000	722,500
Program & Production	1,525,000	24.7	999,700	1,714,900	1,590,100	26.4	999,700	1,714,900
News	986,800	16.0	647,200	1,249,800	954,600	15.9	647,200	1,154,100
Sales	808,600	13.1	589,000	948,700	815,400	13.5	610,300	1,019,100
Advertising & Promotion	282,500	4.6	216,900	347,300	260,200	4.3	212,800	283,900
General & Administrative	1,895,200	30.7	1,303,100	2,020,700	1,744,900	29.0	1,296,300	1,888,500
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	6,166,200	100.0	4,995,900	6,534,600	6,018,300	100.0	4,995,900	6,376,900
Salaries:								
Engineering	447,800	17.8	250,200	470,700	445,500	17.6	250,200	466,800
Program & Production	426,700	17.0	259,900	479,100	426,300	16.9	288,700	479,100
News	758,600	30.2	456,900	829,000	754,800	29.9	456,900	804,900
Sales	517,800	20.6	384,400	521,700	520,200	20.6	384,400	556,700
Advertising & Promotion	52,300	2.1	32,200	61,200	50,700	2.0	32,100	61,200
General & Administrative	307,100	12.2	221,900	343,600	328,200	13.0	221,900	343,600
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,510,300	100.0	1,881,900	2,688,800	2,525,700	100.0	1,881,900	2,583,000
Total Cost of Broadcast Rights	662,200		465,800	822,900	681,300		470,200	821,100
Music License Fees	102,900		87,100	150,800	107,000		88,900	150,800
Rating Services	115,300		89,600	122,700	115,500		100,400	122,800
Travel & Entertainment	82,500		54,100	113,200	80,000		54,100	97,100
Depreciation & Amortization	532,100		410,100	866,500	515,700		410,100	790,100
Interest	1,100		0	219,300	0		0	107,100
Utility Costs	125,800		95,200	150,400	118,800		89,700	144,400
Bad Debt Expense	47,500		23,100	72,300	47,500		23,100	78,200
Legal & Auditing Fees	17,900		9,300	38,300	17,400		8,000	37,600
Corporate Allocation Charges	58,900		0	338,300	58,900		0	336,900
Employee Fringe Benefit Costs	341,900		162,000	405,000	341,900		162,000	389,800
Station Insurance Costs	39,000		31,300	51,600	38,700		25,400	52,200
Pre-Tax Profit	2,608,600		999,700	3,554,300	2,850,000		1,661,500	3,585,000
Profit Margin		29.73%	19.70%	37.17%		32.14%	22.06%	40.28%
Fulltime Employment	96		88	106	94		88	104
Parttime Employment	6		4	8	5		4	8

Table 35
Affiliate Revenue and Expense Yardsticks
ADI Markets 61 - 75

Revenue & Expense Items	All Stations (37)				Profit Only Stations (32)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	557,200	7.4	431,900	810,500	589,800	7.2	431,000	862,900
National & Regional Advertisers	3,761,900	49.6	2,862,900	4,626,200	4,217,200	51.2	2,879,500	4,814,800
Local Advertisers	3,260,100	43.0	2,768,000	4,489,000	3,436,500	41.7	2,849,200	4,526,800
Total Time Sales	7,579,200	100.0	6,430,500	9,719,400	8,243,500	100.0	6,552,300	9,828,600
Political Advertising Revenue	22,800		7,900	53,800	22,600		7,600	49,000
Trade-outs & Barter	129,800		78,000	206,200	125,400		75,500	207,000
Revenues Other Than Time Sales	140,400		52,200	200,100	155,100		59,600	200,600
Total Net Revenues	6,665,300		5,443,900	8,318,200	7,047,600		5,491,100	8,387,900
Expenses:								
Engineering	596,500	11.2	458,700	767,800	624,300	11.5	417,200	783,400
Program & Production	1,319,400	24.8	1,018,800	1,825,600	1,294,800	23.8	1,015,700	1,743,900
News	942,500	17.7	709,100	1,192,400	978,400	18.0	707,800	1,276,100
Sales	606,200	11.4	459,300	772,100	666,200	12.2	487,700	774,600
Advertising & Promotion	191,600	3.6	139,800	275,800	197,800	3.6	139,100	277,300
General & Administrative	1,666,200	31.3	1,404,700	2,162,000	1,683,600	30.9	1,402,700	1,980,100
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	5,322,400	100.0	4,768,700	6,791,300	5,445,200	100.0	4,747,200	6,472,600
Salaries:								
Engineering	426,400	19.3	267,900	538,300	393,900	17.7	263,200	541,500
Program & Production	416,000	18.9	254,600	488,100	435,500	19.6	267,000	491,400
News	668,300	30.3	510,200	869,700	682,400	30.7	510,000	879,300
Sales	394,600	17.9	298,400	451,700	405,600	18.2	312,800	474,600
Advertising & Promotion	37,300	1.7	25,600	54,000	39,200	1.8	24,300	54,000
General & Administrative	262,600	11.9	168,500	315,900	267,600	12.0	159,400	315,900
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,205,300	100.0	1,768,600	2,672,000	2,224,200	100.0	1,791,700	2,734,800
Total Cost of Broadcast Rights	582,300		423,100	895,500	595,300		447,300	877,800
Music License Fees	91,800		78,000	112,700	92,100		77,900	128,100
Rating Services	96,100		77,200	105,800	96,200		83,100	105,900
Travel & Entertainment	77,000		54,300	96,800	80,600		57,100	97,200
Depreciation & Amortization	453,700		357,000	704,000	445,800		351,200	571,400
Interest	0		0	87,400	0		0	14,500
Utility Costs	106,200		71,100	126,000	107,700		66,000	126,100
Bad Debt Expense	37,500		24,300	44,600	37,000		24,000	43,200
Legal & Auditing Fees	30,200		13,500	57,000	25,400		13,200	56,200
Corporate Allocation Charges	47,400		0	197,500	70,100		0	230,600
Employee Fringe Benefit Costs	301,700		166,900	395,900	304,000		164,700	398,700
Station Insurance Costs	35,700		25,300	53,400	38,700		25,300	53,600
Pre-Tax Profit	1,342,900		289,300	2,208,800	1,602,400		845,400	2,360,200
Profit Margin		20.15%	5.53%	26.24%		22.74%	14.95%	27.19%
Fulltime Employment	89		77	106	93		79	106
Parttime Employment	9		5	17	10		5	17

Table 36
Affiliate Revenue and Expense Yardsticks
ADI Markets 76 - 100

Revenue & Expense Items	All Stations (52)				Profit Only Stations (46)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	447,800	7.7	329,100	748,300	432,900	7.5	331,800	774,700
National & Regional Advertisers	2,893,900	50.0	2,228,300	3,863,600	2,936,900	51.0	2,249,900	3,918,800
Local Advertisers	2,448,400	42.3	1,454,700	3,186,500	2,384,800	41.4	1,583,900	3,264,500
Total Time Sales	5,790,200	100.0	4,467,400	7,075,100	5,754,600	100.0	4,594,100	7,311,300
Political Advertising Revenue	23,100		4,100	66,100	26,600		4,500	82,300
Trade-outs & Barter	119,100		65,200	229,300	105,300		62,500	231,100
Revenues Other Than Time Sales	96,200		56,900	215,600	105,100		61,700	218,100
Total Net Revenues	4,957,800		4,068,100	5,984,200	4,944,400		4,075,400	6,286,100
Expenses:								
Engineering	434,800	11.9	332,400	639,100	436,600	12.3	332,500	697,800
Program & Production	846,300	23.2	640,300	1,046,300	837,000	23.5	648,900	1,043,200
News	554,100	15.2	323,500	814,600	547,100	15.4	329,500	824,000
Sales	466,800	12.8	307,000	644,900	461,600	13.0	304,500	653,000
Advertising & Promotion	159,600	4.4	91,600	222,700	157,800	4.4	91,000	229,400
General & Administrative	1,191,500	32.6	916,000	1,591,500	1,118,700	31.4	905,400	1,525,000
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,653,000	100.0	2,984,900	4,863,500	3,558,800	100.0	2,957,700	4,661,800
Salaries:								
Engineering	237,400	17.2	170,500	352,200	233,500	17.1	172,000	383,900
Program & Production	267,900	19.4	207,600	396,600	263,500	19.3	209,400	407,900
News	376,200	27.2	241,200	555,900	377,600	27.6	252,600	562,800
Sales	296,700	21.5	232,500	369,900	293,300	21.5	227,400	373,200
Advertising & Promotion	29,100	2.1	16,500	45,700	29,200	2.1	16,500	46,600
General & Administrative	174,600	12.6	129,300	279,200	169,600	12.4	122,200	313,500
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,382,100	100.0	1,167,900	1,862,000	1,366,700	100.0	1,174,600	1,934,400
Total Cost of Broadcast Rights	294,100		185,500	438,900	284,000		177,400	427,600
Music License Fees	61,000		46,700	85,500	61,000		47,300	85,500
Rating Services	70,700		57,300	81,200	70,700		57,900	80,600
Travel & Entertainment	55,900		32,500	102,300	52,100		32,400	102,700
Depreciation & Amortization	358,000		267,600	714,200	348,800		264,300	647,700
Interest	16,800		0	122,200	15,300		0	86,100
Utility Costs	101,900		70,800	145,900	101,900		72,700	150,700
Bad Debt Expense	30,000		12,600	41,900	28,200		12,200	39,300
Legal & Auditing Fees	21,300		9,500	39,300	24,100		9,700	41,600
Corporate Allocation Charges	72,000		0	195,700	92,600		0	211,600
Employee Fringe Benefit Costs	184,700		109,600	269,300	184,700		110,300	266,400
Station Insurance Costs	33,800		19,400	42,300	35,500		18,500	42,700
Pre-Tax Profit	1,304,800		352,500	2,258,000	1,385,600		731,800	2,326,000
Profit Margin		26.32%	12.41%	36.81%		28.02%	15.07%	37.00%
Fulltime Employment	72		59	87	72		60	88
Parttime Employment	8		4	11	8		4	12

Table 37
Affiliate Revenue and Expense Yardsticks
ADI Markets 101 - 125

Revenue & Expense Items	All Stations (58) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (44) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	322,600	7.2	226,400	535,500	372,300	7.5	237,200	630,000
National & Regional Advertisers	1,873,700	41.8	1,451,600	2,392,800	2,084,000	41.9	1,567,800	2,594,100
Local Advertisers	2,283,700	51.0	1,361,900	3,106,900	2,516,300	50.6	1,458,600	3,304,500
Total Time Sales	4,480,000	100.0	3,155,500	6,105,700	4,972,600	100.0	4,029,800	6,162,000
Political Advertising Revenue	6,800		700	12,300	7,300		1,500	13,100
Trade-outs & Barter	89,200		39,700	160,700	91,800		37,600	176,900
Revenues Other Than Time Sales	90,500		44,800	153,100	86,800		44,000	188,300
Total Net Revenues	3,909,700		2,768,400	5,375,000	4,528,600		3,470,400	5,749,400
Expenses:								
Engineering	324,800	9.8	249,000	465,400	363,600	10.0	249,900	469,600
Program & Production	660,700	20.0	488,000	880,700	774,900	21.4	526,600	966,300
News	446,500	13.5	325,000	578,300	500,100	13.8	328,300	610,300
Sales	454,300	13.8	343,300	675,300	510,600	14.1	306,100	664,300
Advertising & Promotion	120,000	3.6	74,700	153,000	130,800	3.6	74,700	163,400
General & Administrative	1,296,200	39.2	775,700	1,651,500	1,343,400	37.1	773,600	1,558,500
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,302,500	100.0	2,664,200	4,448,600	3,623,400	100.0	2,686,000	4,547,500
Salaries:								
Engineering	179,900	14.2	127,900	226,900	219,200	14.7	131,600	245,800
Program & Production	256,200	20.2	192,800	318,300	304,200	20.5	197,500	337,800
News	327,800	25.9	244,900	409,600	380,800	25.6	249,100	452,300
Sales	289,500	22.8	224,900	359,400	332,800	22.4	232,000	397,200
Advertising & Promotion	22,500	1.8	7,800	31,800	25,300	1.7	7,000	30,800
General & Administrative	191,200	15.1	137,000	232,100	224,000	15.1	139,700	247,100
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,267,100	100.0	1,026,400	1,604,000	1,486,400	100.0	1,049,900	1,720,400
Total Cost of Broadcast Rights	248,600		165,000	355,500	256,300		181,200	417,900
Music License Fees	49,500		37,000	67,500	53,300		38,600	75,900
Rating Services	49,800		40,700	57,600	52,200		42,400	58,000
Travel & Entertainment	50,300		34,500	73,500	48,200		35,500	73,100
Depreciation & Amortization	435,600		244,100	612,700	420,700		238,700	614,200
Interest	48,200		0	199,900	11,400		0	144,000
Utility Costs	76,800		58,300	95,900	76,800		59,800	92,500
Bad Debt Expense	27,400		19,600	47,000	27,400		20,200	47,200
Legal & Auditing Fees	22,900		10,800	43,900	22,200		10,600	44,300
Corporate Allocation Charges	2,400		0	100,300	6,100		0	114,200
Employee Fringe Benefit Costs	153,200		90,900	244,000	171,200		116,800	277,000
Station Insurance Costs	29,100		19,700	38,600	27,600		17,700	38,900
Pre-Tax Profit	607,200		13,600	1,284,200	905,200		392,000	1,709,300
Profit Margin		15.53%	0.34%	26.18%		19.99%	12.81%	29.10%
Fulltime Employment	62		53	77	62		55	80
Parttime Employment	5		3	10	6		4	10

Table 38
Affiliate Revenue and Expense Yardsticks
ADI Markets 126 - 150

Revenue & Expense Items	All Stations (44)				Profit Only Stations (37)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	442,500	12.9	209,900	649,900	485,400	13.5	303,200	697,700
National & Regional Advertisers	1,431,300	41.6	974,200	1,927,700	1,488,000	41.3	1,205,200	1,995,100
Local Advertisers	1,567,500	45.5	1,032,700	1,982,900	1,626,100	45.2	1,115,200	2,036,600
Total Time Sales	3,441,300	100.0	2,426,000	4,209,000	3,599,500	100.0	2,746,400	4,447,400
Political Advertising Revenue	4,900		1,200	10,600	5,100		2,100	10,900
Trade-outs & Barter	64,000		29,000	95,900	51,900		27,900	90,000
Revenues Other Than Time Sales	65,900		31,800	119,400	66,200		32,100	145,800
Total Net Revenues	3,082,900		2,184,400	3,687,100	3,124,100		2,458,100	3,981,900
Expenses:								
Engineering	294,800	11.8	229,600	344,900	279,200	11.5	207,400	340,600
Program & Production	542,700	21.8	352,000	696,500	549,300	22.6	403,100	729,300
News	319,000	12.8	214,000	437,800	357,300	14.7	235,500	471,100
Sales	376,100	15.1	229,300	430,600	375,800	15.4	246,500	433,600
Advertising & Promotion	71,600	2.9	37,300	103,400	72,200	3.0	45,200	104,200
General & Administrative	884,200	35.5	518,700	1,061,400	801,900	32.9	507,200	1,010,900
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,488,400	100.0	1,986,500	2,856,300	2,435,700	100.0	1,992,800	2,871,800
Salaries:								
Engineering	183,400	18.3	111,700	226,200	173,800	16.5	111,400	234,600
Program & Production	199,900	20.0	129,400	256,800	219,300	20.8	141,600	261,600
News	231,500	23.2	163,000	285,100	269,700	25.5	175,600	337,000
Sales	220,900	22.1	140,100	261,500	222,800	21.1	163,900	272,700
Advertising & Promotion	17,600	1.8	0	21,300	19,700	1.9	3,400	24,000
General & Administrative	146,400	14.6	113,400	189,000	151,200	14.3	114,500	190,300
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	999,800	100.0	723,400	1,178,800	1,056,500	100.0	782,400	1,233,700
Total Cost of Broadcast Rights	168,700		124,700	248,100	180,300		127,300	245,400
Music License Fees	37,600		23,400	54,300	38,600		28,000	60,900
Rating Services	41,900		34,600	49,000	42,800		39,500	49,900
Travel & Entertainment	33,800		19,700	49,100	33,900		16,200	56,300
Depreciation & Amortization	264,200		189,900	425,900	260,600		178,200	423,800
Interest	51,800		400	291,600	22,300		100	202,700
Utility Costs	73,800		49,200	103,600	73,300		49,600	101,500
Bad Debt Expense	20,700		12,900	32,300	21,300		13,200	42,200
Legal & Auditing Fees	11,600		6,100	24,300	12,800		6,100	23,700
Corporate Allocation Charges	48,000		0	110,100	54,700		0	157,000
Employee Fringe Benefit Costs	102,200		51,900	181,400	110,500		53,200	227,000
Station Insurance Costs	20,100		13,800	27,100	20,200		14,600	28,100
Pre-Tax Profit	594,500		183,800	1,188,300	688,400		252,700	1,357,400
Profit Margin		19.28%	7.30%	32.35%		22.03%	10.42%	33.20%
Fulltime Employment	50		40	60	52		45	63
Parttime Employment	6		3	9	6		4	10

Table 39
Affiliate Revenue and Expense Yardsticks
ADI Markets 151 - 175

Revenue & Expense Items	All Stations (19)				Profit Only Stations (16)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	331,100	12.7	131,000	577,100	333,800	12.6	180,500	569,400
National & Regional Advertisers	1,116,100	42.9	678,700	1,472,400	1,129,000	42.6	833,600	1,463,500
Local Advertisers	1,155,200	44.4	637,000	1,431,700	1,185,800	44.8	652,700	1,663,800
Total Time Sales	2,602,400	100.0	1,655,200	3,288,200	2,648,600	100.0	2,007,400	3,278,800
Political Advertising Revenue	2,000		300	9,100	3,400		300	13,900
Trade-outs & Barter	34,900		0	73,400	39,100		2,500	120,600
Revenues Other Than Time Sales	68,400		20,600	116,700	63,200		22,800	107,500
Total Net Revenues	2,398,200		1,460,000	2,912,400	2,525,300		1,748,400	2,962,000
Expenses:								
Engineering	267,800	13.3	173,600	359,900	272,300	13.1	181,400	377,300
Program & Production	441,100	21.9	300,000	546,400	477,000	22.9	309,800	541,100
News	276,600	13.8	148,700	337,700	294,000	14.1	149,000	326,800
Sales	345,600	17.2	195,000	366,000	354,400	17.0	175,100	361,100
Advertising & Promotion	61,300	3.0	24,300	84,500	52,700	2.5	25,000	66,000
General & Administrative	618,800	30.8	394,600	888,400	635,100	30.5	415,000	877,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,011,400	100.0	1,437,100	2,462,500	2,085,500	100.0	1,440,300	2,275,600
Salaries:								
Engineering	121,400	13.7	82,700	143,600	131,500	13.5	94,900	169,300
Program & Production	180,500	20.3	114,800	220,100	199,600	20.5	123,000	235,000
News	212,500	23.9	113,800	257,100	231,500	23.7	119,900	255,900
Sales	213,300	24.0	123,500	247,800	243,000	24.9	143,000	236,500
Advertising & Promotion	20,300	2.3	8,100	42,200	21,500	2.2	5,000	33,000
General & Administrative	140,900	15.9	87,500	170,200	147,900	15.2	89,100	201,600
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	888,900	100.0	658,800	1,041,500	974,900	100.0	664,300	1,019,000
Total Cost of Broadcast Rights	78,800		44,100	177,200	77,500		50,900	154,400
Music License Fees	27,000		20,200	39,700	28,300		21,800	44,600
Rating Services	29,800		26,200	36,900	30,100		26,700	37,400
Travel & Entertainment	43,000		14,400	67,800	41,700		14,000	70,300
Depreciation & Amortization	215,700		127,100	370,200	209,000		134,600	315,900
Interest	1,400		0	90,700	1,000		0	32,800
Utility Costs	54,200		27,500	126,200	59,400		28,000	124,200
Bad Debt Expense	13,300		7,800	20,800	14,200		8,100	25,500
Legal & Auditing Fees	16,600		7,900	36,200	15,400		7,100	36,000
Corporate Allocation Charges	0		0	58,600	0		0	72,400
Employee Fringe Benefit Costs	115,100		44,100	143,800	115,100		51,600	140,600
Station Insurance Costs	20,900		16,500	30,500	21,600		16,200	32,400
Pre-Tax Profit	386,800		10,100	921,800	439,800		143,200	981,100
Profit Margin		16.13%	0.64%	34.88%		17.42%	7.46%	38.11%
Fulltime Employment	42		36	57	45		37	60
Parttime Employment	6		4	7	6		4	9

Table 40
Affiliate Revenue and Expense Yardsticks
ADI Markets 176 & Over

Revenue & Expense Items	All Stations (21)				Profit Only Stations (14)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	213,800	11.2	127,000	383,900	242,100	10.4	143,200	419,500
National & Regional Advertisers	799,300	42.0	642,000	1,347,500	1,095,400	47.1	735,900	1,477,200
Local Advertisers	890,300	46.8	545,100	1,134,600	988,200	42.5	605,800	1,162,700
Total Time Sales	1,903,400	100.0	1,427,800	2,877,900	2,325,700	100.0	1,556,100	3,155,400
Political Advertising Revenue	3,500		0	13,600	3,800		0	9,600
Trade-outs & Barter	39,900		24,900	78,500	40,500		23,000	95,000
Revenues Other Than Time Sales	38,000		18,200	87,600	71,700		18,600	98,800
Total Net Revenues	1,796,900		1,275,300	2,555,400	2,039,300		1,341,700	2,756,100
Expenses:								
Engineering	261,300	16.5	187,800	301,100	271,500	16.3	190,200	306,100
Program & Production	263,200	16.6	198,300	444,600	293,300	17.6	188,500	437,900
News	184,900	11.7	117,700	232,300	221,500	13.3	131,100	270,000
Sales	242,900	15.3	179,600	306,200	251,600	15.1	180,400	301,900
Advertising & Promotion	49,400	3.1	17,200	79,700	49,300	3.0	26,000	81,400
General & Administrative	581,800	36.7	420,200	983,300	582,200	34.9	386,100	965,100
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	1,583,600	100.0	1,189,300	2,126,700	1,669,300	100.0	1,092,000	2,198,800
Salaries:								
Engineering	131,900	19.4	98,100	190,400	168,700	21.4	107,000	223,700
Program & Production	149,400	22.0	90,800	198,500	158,700	20.1	93,700	213,000
News	118,400	17.5	78,400	192,100	153,300	19.4	97,400	220,500
Sales	155,000	22.8	106,900	194,100	174,200	22.1	142,500	213,900
Advertising & Promotion	13,400	2.0	0	19,600	15,600	2.0	0	20,400
General & Administrative	110,300	16.3	80,700	165,900	118,600	15.0	77,400	188,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	678,400	100.0	489,100	868,000	789,100	100.0	547,000	1,048,600
Total Cost of Broadcast Rights	77,900		38,600	110,600	77,900		22,900	104,400
Music License Fees	25,700		15,600	33,700	29,400		17,800	35,100
Rating Services	20,600		13,800	30,400	19,800		10,600	28,400
Travel & Entertainment	24,100		10,600	38,900	31,600		17,400	40,600
Depreciation & Amortization	194,500		146,300	310,400	208,600		159,300	337,200
Interest	31,300		0	137,900	2,100		0	139,300
Utility Costs	42,600		25,700	59,200	46,200		6,100	60,900
Bad Debt Expense	12,000		6,500	19,900	13,900		6,300	27,100
Legal & Auditing Fees	14,700		5,600	21,000	16,000		7,000	31,200
Corporate Allocation Charges	0		0	62,900	0		0	69,800
Employee Fringe Benefit Costs	59,300		25,900	113,500	76,400		39,000	126,100
Station Insurance Costs	15,900		12,600	23,600	16,900		13,400	25,600
Pre-Tax Profit	213,300		(180,900)	423,600	370,000		204,900	478,100
Profit Margin		11.87%	(15.00%)	19.78%		18.14%	11.85%	25.48%
Fulltime Employment	40		33	49	43		35	52
Parttime Employment	7		5	9	8		6	10

Table 41
Affiliate Revenue and Expense Yardsticks
Revenue Size $40 Million & Over

Revenue & Expense Items	All Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Network Compensation	1,785,700	2.6	1,074,400	2,660,200			
National & Regional Advertisers	39,050,100	57.9	29,011,600	50,768,400			
Local Advertisers	26,603,300	39.4	21,871,600	29,411,700			
Total Time Sales	67,439,100	100.0	51,748,800	75,843,400			
Political Advertising Revenue	351,700		102,900	792,300			
Trade-outs & Barter	973,900		464,900	1,725,000			
Revenues Other Than Time Sales	351,100		143,200	456,500			
Total Net Revenues	57,180,600		42,898,200	62,604,500			
Expenses:							
Engineering	2,314,200	8.3	1,373,300	2,779,200			
Program & Production	7,298,600	26.2	4,764,600	9,262,600			
News	6,088,700	21.9	4,505,700	15,263,400			
Sales	2,347,400	8.4	1,203,100	3,378,800			
Advertising & Promotion	2,227,900	8.0	940,100	3,628,700			
General & Administrative	7,555,100	27.1	5,357,100	8,800,800			
Other	0	0.0	0	0			
Total Expenses	27,832,000	100.0	19,887,000	39,700,700	**Same As All Stations**		
Salaries:							
Engineering	1,698,800	19.9	867,000	2,163,400			
Program & Production	1,500,000	17.5	1,105,600	1,694,400			
News	3,375,900	39.5	2,560,200	4,466,800			
Sales	880,700	10.3	736,800	1,016,700			
Advertising & Promotion	181,200	2.1	130,300	323,000			
General & Administrative	912,100	10.7	631,300	1,557,800			
Other	0	0.0	0	0			
Total Salaries	8,548,700	100.0	6,633,100	12,465,400			
Total Cost of Broadcast Rights	2,479,000		1,970,100	3,564,900			
Music License Fees	589,300		426,400	873,400			
Rating Services	400,200		277,000	955,400			
Travel & Entertainment	362,800		222,700	609,000			
Depreciation & Amortization	1,478,700		1,204,000	1,997,700			
Interest	0		0	40,700			
Utility Costs	304,200		117,400	345,100			
Bad Debt Expense	96,200		45,200	128,300			
Legal & Auditing Fees	128,400		18,200	168,500			
Corporate Allocation Charges	1,238,300		21,400	3,192,400			
Employee Fringe Benefit Costs	1,183,300		562,700	1,558,900			
Station Insurance Costs	112,600		66,900	196,700			
Pre-Tax Profit	29,348,600		21,760,900	36,781,400			
Profit Margin		51.33%	40.46%	57.20%			
Fulltime Employment	242		180	327			
Parttime Employment	11		6	27			

Table 42
Affiliate Revenue and Expense Yardsticks
Revenue Size $25 Million - $40 Million

Revenue & Expense Items	All Stations (24)				Profit Only Stations (23)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	1,365,700	3.7	1,118,200	1,853,600	1,349,900	3.8	1,098,800	1,801,400
National & Regional Advertisers	19,513,300	53.6	17,040,000	23,347,000	18,933,200	52.8	16,907,400	23,323,600
Local Advertisers	15,555,500	42.7	13,597,000	17,694,100	15,583,000	43.4	13,469,400	17,725,300
Total Time Sales	36,434,500	100.0	33,192,400	43,499,800	35,866,100	100.0	32,885,600	44,076,100
Political Advertising Revenue	108,000		14,000	155,900	99,700		12,600	155,400
Trade-outs & Barter	445,600		180,300	739,500	431,600		168,700	739,300
Revenues Other Than Time Sales	276,400		165,800	610,600	292,500		179,200	637,400
Total Net Revenues	31,549,000		28,996,600	36,987,600	31,012,400		28,907,700	37,035,000
Expenses:								
Engineering	2,060,800	10.4	1,387,600	2,245,500	2,022,200	10.4	1,370,000	2,222,000
Program & Production	5,596,600	28.2	4,172,900	5,978,800	5,476,600	28.2	4,150,700	5,847,000
News	4,904,600	24.7	3,252,200	4,896,600	4,790,800	24.7	3,239,600	4,809,700
Sales	1,835,200	9.3	1,311,300	2,576,800	1,813,400	9.4	1,295,800	2,349,000
Advertising & Promotion	1,092,400	5.5	582,100	1,364,300	1,055,300	5.4	567,500	1,320,400
General & Administrative	4,340,800	21.9	3,079,800	5,272,400	4,229,000	21.8	3,069,000	5,199,900
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	19,830,400	100.0	17,027,700	21,117,100	19,387,200	100.0	16,983,000	20,277,200
Salaries:								
Engineering	1,530,700	20.9	1,022,200	1,625,700	1,468,300	20.7	996,200	1,553,600
Program & Production	1,161,500	15.9	686,500	1,729,300	1,116,600	15.8	677,200	1,664,600
News	2,901,800	39.7	2,038,000	3,542,800	2,796,100	39.5	2,014,000	3,335,000
Sales	943,900	12.9	671,500	988,500	937,500	13.2	707,700	1,000,100
Advertising & Promotion	189,300	2.6	74,500	234,500	185,500	2.6	73,700	213,400
General & Administrative	585,500	8.0	391,200	885,400	573,300	8.1	388,000	769,300
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	7,312,800	100.0	6,103,200	8,584,800	7,077,300	100.0	6,034,400	8,280,100
Total Cost of Broadcast Rights	2,622,800		1,481,900	3,805,800	2,664,100		1,603,900	3,810,300
Music License Fees	449,700		364,500	506,400	449,900		363,100	507,400
Rating Services	264,300		205,500	310,100	260,600		200,900	301,000
Travel & Entertainment	287,900		219,900	362,700	281,700		219,100	355,800
Depreciation & Amortization	993,300		866,400	1,307,700	962,600		846,700	1,282,800
Interest	0		0	0	0		0	0
Utility Costs	197,400		117,300	255,300	188,200		116,800	252,300
Bad Debt Expense	101,700		74,700	142,100	103,200		73,600	145,600
Legal & Auditing Fees	82,900		47,200	144,800	76,000		45,500	140,700
Corporate Allocation Charges	821,100		507,100	907,100	850,200		504,400	910,100
Employee Fringe Benefit Costs	967,300		528,100	1,302,600	983,000		679,400	1,312,300
Station Insurance Costs	68,200		47,100	97,600	61,900		46,200	97,500
Pre-Tax Profit	11,718,600		9,752,100	19,226,900	11,625,200		10,099,500	19,379,300
Profit Margin		37.14%	30.29%	51.76%		37.49%	31.77%	51.85%
Fulltime Employment	203		177	231	200		176	224
Parttime Employment	11		7	21	11		7	21

Table 43
Affiliate Revenue and Expense Yardsticks
Revenue Size $15 Million - $25 Million

Revenue & Expense Items	All Stations (35) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (34) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	1,150,300	5.1	827,200	1,435,400	1,150,900	5.1	835,500	1,470,700
National & Regional Advertisers	11,861,300	52.7	9,967,200	13,704,700	11,852,600	52.9	9,940,800	13,842,800
Local Advertisers	9,487,700	42.2	8,202,800	10,693,200	9,420,300	42.0	8,176,800	10,735,700
Total Time Sales	22,499,300	100.0	20,205,900	24,727,100	22,423,800	100.0	20,190,900	24,916,300
Political Advertising Revenue	56,700		23,900	135,400	52,200		23,600	121,600
Trade-outs & Barter	332,600		121,600	480,200	323,000		121,000	480,900
Revenues Other Than Time Sales	212,200		178,300	487,400	230,900		176,700	513,500
Total Net Revenues	19,245,600		16,999,000	20,806,400	19,187,800		16,953,800	20,906,800
Expenses:								
Engineering	1,206,800	10.0	868,800	1,618,500	1,192,800	10.0	864,400	1,621,000
Program & Production	3,499,000	28.9	2,626,000	4,069,200	3,452,400	28.9	2,608,500	4,060,500
News	2,366,000	19.6	1,768,000	2,799,400	2,368,100	19.8	1,760,700	2,850,100
Sales	1,227,200	10.2	908,100	1,514,000	1,226,200	10.3	927,600	1,516,200
Advertising & Promotion	649,800	5.4	486,700	808,500	646,500	5.4	480,600	816,300
General & Administrative	3,139,000	26.0	2,415,000	3,737,100	3,065,400	25.6	2,396,500	3,696,600
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	12,087,900	100.0	10,103,000	14,442,600	11,951,400	100.0	10,069,100	14,224,100
Salaries:								
Engineering	937,300	20.1	647,500	1,077,200	922,900	20.0	634,700	1,052,600
Program & Production	809,200	17.4	549,100	1,029,300	779,700	16.9	545,500	1,031,700
News	1,619,300	34.8	1,203,700	1,999,600	1,619,100	35.2	1,203,500	2,038,400
Sales	719,500	15.5	579,000	815,900	715,400	15.5	591,400	824,700
Advertising & Promotion	93,400	2.0	66,200	152,300	98,000	2.1	66,000	153,600
General & Administrative	475,400	10.2	377,200	647,000	468,400	10.2	376,500	643,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	4,654,100	100.0	3,635,400	5,614,000	4,603,500	100.0	3,585,900	5,634,500
Total Cost of Broadcast Rights	1,855,900		1,290,700	2,429,700	1,847,300		1,288,200	2,340,200
Music License Fees	270,500		194,700	325,500	267,000		194,700	322,800
Rating Services	198,100		162,100	240,600	198,700		159,200	242,400
Travel & Entertainment	191,400		144,200	266,500	196,200		151,400	269,500
Depreciation & Amortization	811,200		741,500	1,008,500	807,700		741,400	1,002,400
Interest	0		0	32,900	0		0	27,700
Utility Costs	153,300		117,900	190,200	154,900		120,100	193,800
Bad Debt Expense	73,700		43,000	109,600	72,400		40,800	111,300
Legal & Auditing Fees	71,900		33,300	103,100	72,700		33,800	105,500
Corporate Allocation Charges	302,600		154,100	578,500	294,400		153,100	584,400
Employee Fringe Benefit Costs	660,100		373,100	783,800	656,700		363,100	788,700
Station Insurance Costs	53,900		30,900	92,500	53,900		30,900	92,800
Pre-Tax Profit	7,157,700		5,092,800	9,183,100	7,236,400		5,227,900	9,199,600
Profit Margin		37.19%	27.22%	46.72%		37.71%	27.64%	46.75%
Fulltime Employment	157		136	178	157		135	179
Parttime Employment	12		8	16	11		7	16

Table 44
Affiliate Revenue and Expense Yardsticks
Revenue Size $10 Million - $15 Million

	All Stations (39)				Profit Only Stations (35)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	978,400	7.0	860,300	1,402,200	980,900	7.0	860,300	1,402,200
National & Regional Advertisers	6,820,800	48.6	5,640,200	7,877,200	6,838,700	48.7	5,640,200	7,877,200
Local Advertisers	6,231,700	44.4	5,102,300	7,222,600	6,211,200	44.3	5,102,300	7,057,700
Total Time Sales	14,030,900	100.0	12,797,600	15,684,400	14,030,900	100.0	12,916,300	15,617,400
Political Advertising Revenue	19,000		700	70,000	21,900		1,700	70,000
Trade-outs & Barter	249,000		109,500	401,300	213,000		103,200	341,900
Revenues Other Than Time Sales	215,900		132,700	393,000	204,100		121,800	328,300
Total Net Revenues	12,302,100		10,974,700	13,640,200	12,295,100		10,893,800	13,551,400
Expenses:								
Engineering	812,500	9.5	589,800	977,200	789,500	9.5	495,200	913,900
Program & Production	2,333,000	27.2	1,917,900	2,826,100	2,305,400	27.6	1,917,900	2,777,300
News	1,542,800	18.0	1,121,300	1,774,300	1,507,300	18.0	1,103,300	1,723,200
Sales	992,700	11.6	702,000	1,196,200	982,000	11.8	702,000	1,211,400
Advertising & Promotion	463,400	5.4	270,400	553,900	428,100	5.1	260,200	553,900
General & Administrative	2,446,900	28.5	1,842,600	3,521,900	2,338,500	28.0	1,713,300	3,191,200
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	8,591,200	100.0	6,984,900	10,769,300	8,350,900	100.0	6,772,400	9,959,100
Salaries:								
Engineering	526,100	16.3	401,300	682,700	519,100	15.9	397,000	634,800
Program & Production	587,100	18.2	486,900	739,700	576,200	17.7	486,900	725,200
News	1,085,100	33.6	852,900	1,250,700	1,107,600	34.0	842,800	1,203,800
Sales	593,700	18.4	492,300	681,600	614,300	18.9	491,400	635,400
Advertising & Promotion	59,000	1.8	44,500	91,900	60,300	1.9	44,500	90,100
General & Administrative	373,900	11.6	280,600	462,900	380,000	11.7	279,100	442,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	3,225,000	100.0	2,822,100	3,819,500	3,257,600	100.0	2,818,600	3,613,100
Total Cost of Broadcast Rights	1,060,500		778,800	1,580,700	974,200		737,900	1,580,700
Music License Fees	171,300		135,000	205,300	171,300		134,000	224,800
Rating Services	136,300		123,400	169,800	136,300		123,800	165,500
Travel & Entertainment	126,300		91,600	158,900	117,900		89,300	148,300
Depreciation & Amortization	762,000		595,600	1,060,800	737,400		555,200	981,400
Interest	0		0	49,600	0		0	11,500
Utility Costs	132,500		110,500	175,600	125,300		109,400	164,000
Bad Debt Expense	57,100		33,200	89,700	57,100		40,400	87,700
Legal & Auditing Fees	39,300		20,500	57,700	38,000		18,100	56,000
Corporate Allocation Charges	220,900		0	472,000	167,900		0	379,200
Employee Fringe Benefit Costs	492,300		355,900	665,500	451,100		341,900	636,200
Station Insurance Costs	43,700		29,600	60,700	41,600		29,500	57,300
Pre-Tax Profit	3,710,900		2,196,800	4,921,000	3,944,200		2,742,200	4,967,400
Profit Margin		30.16%	19.76%	38.91%		32.08%	21.40%	39.37%
Fulltime Employment	120		101	134	120		101	132
Parttime Employment	9		6	14	10		6	14

Table 45
Affiliate Revenue and Expense Yardsticks
Revenue Size $7 Million - $10 Million

Revenue & Expense Items	All Stations (47)				Profit Only Stations (44)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	744,500	7.6	577,600	1,112,200	769,500	7.8	579,400	1,135,200
National & Regional Advertisers	4,551,000	46.2	3,824,100	4,962,000	4,567,200	46.3	3,878,700	4,974,500
Local Advertisers	4,555,500	46.2	3,701,200	5,240,700	4,522,400	45.9	3,705,500	5,263,400
Total Time Sales	9,851,100	100.0	9,095,100	10,681,500	9,859,100	100.0	9,249,000	10,747,300
Political Advertising Revenue	22,800		200	91,500	24,400		2,700	91,200
Trade-outs & Barter	165,900		76,500	292,000	159,400		72,700	291,500
Revenues Other Than Time Sales	151,000		64,200	228,500	156,000		61,400	225,300
Total Net Revenues	8,527,400		7,865,100	9,220,900	8,534,400		8,031,000	9,474,100
Expenses								
Engineering	690,200	11.5	467,700	790,900	673,700	11.5	461,600	780,000
Program & Production	1,473,400	24.6	1,186,300	1,726,800	1,411,000	24.0	1,178,100	1,843,400
News	1,050,300	17.5	850,100	1,338,200	1,037,300	17.7	822,300	1,290,600
Sales	725,000	12.1	576,700	803,900	735,800	12.5	578,100	816,000
Advertising & Promotion	245,200	4.1	173,000	346,500	242,500	4.1	164,000	311,600
General & Administrative	1,808,200	30.2	1,509,100	2,146,200	1,775,500	30.2	1,508,400	2,070,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	5,992,400	100.0	5,128,300	6,629,100	5,875,800	100.0	5,096,400	6,475,500
Salaries								
Engineering	452,900	19.2	296,500	552,900	438,800	18.9	287,000	541,500
Program & Production	433,300	18.4	338,100	534,700	436,300	18.8	358,300	534,700
News	683,100	29.0	577,500	928,200	663,700	28.6	575,600	887,400
Sales	432,900	18.4	382,100	493,700	434,500	18.7	379,700	501,900
Advertising & Promotion	54,800	2.3	30,100	77,000	52,200	2.3	29,800	83,300
General & Administrative	299,600	12.7	206,300	358,900	292,800	12.6	205,500	358,900
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,356,700	100.0	2,035,800	2,742,400	2,318,300	100.0	1,999,400	2,731,300
Total Cost of Broadcast Rights	643,100		364,100	860,800	615,400		347,800	854,400
Music License Fees	112,400		94,500	137,400	112,600		94,900	144,000
Rating Services	110,800		81,000	130,500	108,300		82,000	130,000
Travel & Entertainment	85,200		64,400	113,200	84,700		62,900	101,700
Depreciation & Amortization	479,900		396,900	839,000	461,700		395,600	815,700
Interest	0		0	91,200	0		0	81,800
Utility Costs	125,800		98,400	166,900	123,200		94,800	167,600
Bad Debt Expense	41,600		21,300	57,600	38,000		20,600	58,800
Legal & Auditing Fees	31,200		12,400	57,400	28,300		11,300	54,900
Corporate Allocation Charges	185,200		0	338,200	191,100		0	342,700
Employee Fringe Benefit Costs	355,100		275,100	459,800	345,800		265,700	455,600
Station Insurance Costs	37,500		25,600	47,100	35,700		25,400	45,500
Pre-Tax Profit	2,535,000		1,672,600	3,348,200	2,658,600		1,955,500	3,362,200
Profit Margin		29.73%	20.15%	36.49%		31.15%	24.06%	37.29%
Fulltime Employment	98		90	110	98		90	107
Parttime Employment	7		3	11	7		2	11

Table 46
Affiliate Revenue and Expense Yardsticks
Revenue Size $5 Million - $7 Million

	All Stations (58)				Profit Only Stations (50)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	493,400	7.2	398,700	666,200	502,200	7.3	401,000	710,200
National & Regional Advertisers	3,164,800	46.2	2,579,100	3,584,400	3,179,000	46.4	2,626,000	3,699,700
Local Advertisers	3,188,000	46.6	2,662,500	3,450,500	3,165,000	46.2	2,623,700	3,407,300
Total Time Sales	6,846,200	100.0	6,214,400	7,429,400	6,846,200	100.0	6,260,600	7,436,000
Political Advertising Revenue	16,800		4,600	47,200	16,800		4,600	47,200
Trade-outs & Barter	112,100		60,700	225,900	105,300		59,400	231,900
Revenues Other Than Time Sales	133,200		76,700	223,100	122,800		70,400	198,500
Total Net Revenues	5,940,500		5,388,500	6,466,400	5,940,500		5,388,500	6,466,400
Expenses:								
Engineering	513,500	10.8	383,200	672,000	494,600	11.0	380,800	674,200
Program & Production	1,128,400	23.8	871,000	1,373,900	1,071,700	23.8	871,000	1,263,800
News	783,600	16.5	574,900	909,000	733,500	16.3	558,600	909,000
Sales	614,300	12.9	420,500	754,500	591,700	13.1	423,800	710,300
Advertising & Promotion	186,400	3.9	127,900	230,500	179,600	4.0	122,400	234,000
General & Administrative	1,522,000	32.1	1,078,400	1,815,500	1,435,300	31.9	1,028,200	1,599,600
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	4,748,400	100.0	4,107,900	5,270,000	4,506,400	100.0	3,762,500	5,012,000
Salaries:								
Engineering	284,000	15.6	214,100	378,600	275,600	15.8	215,200	372,500
Program & Production	369,000	20.3	268,000	424,600	353,100	20.3	263,000	417,400
News	525,800	29.0	388,000	657,200	492,400	28.3	381,800	623,200
Sales	384,500	21.2	296,300	426,600	374,500	21.5	296,500	419,300
Advertising & Promotion	36,700	2.0	25,600	48,300	35,300	2.0	23,300	48,500
General & Administrative	215,600	11.9	154,500	328,900	211,200	12.1	154,100	331,900
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,815,500	100.0	1,498,300	2,145,800	1,742,000	100.0	1,498,300	2,095,100
Total Cost of Broadcast Rights	467,100		314,500	720,100	455,500		318,000	682,500
Music License Fees	77,900		62,700	90,000	77,400		62,700	94,500
Rating Services	77,800		54,200	99,800	77,500		52,700	99,800
Travel & Entertainment	70,500		43,700	94,700	70,500		43,700	101,900
Depreciation & Amortization	412,900		303,000	608,900	373,400		266,600	488,800
Interest	7,200		0	89,900	1,100		0	36,100
Utility Costs	80,900		61,500	108,000	78,200		61,400	101,300
Bad Debt Expense	39,000		24,500	54,000	35,600		22,900	50,200
Legal & Auditing Fees	24,000		11,100	45,800	24,000		11,100	45,800
Corporate Allocation Charges	34,300		0	127,000	29,300		0	133,500
Employee Fringe Benefit Costs	248,900		168,500	302,800	238,300		159,300	302,800
Station Insurance Costs	37,100		27,900	52,600	38,500		27,900	52,600
Pre-Tax Profit	1,192,100		495,000	1,941,100	1,434,100		905,200	2,120,100
Profit Margin		20.07%	9.38%	32.08%		24.14%	15.10%	35.61%
Fulltime Employment	82		73	89	82		73	89
Parttime Employment	8		4	11	8		5	12

Table 47
Affiliate Revenue and Expense Yardsticks
Revenue Size $4 Million - $5 Million

Revenue & Expense Items	All Stations (39)				Profit Only Stations (34)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	466,200	8.9	342,700	669,900	487,700	9.3	339,300	689,700
National & Regional Advertisers	2,419,400	45.9	1,948,400	3,164,500	2,333,500	44.3	1,921,800	2,838,500
Local Advertisers	2,379,900	45.2	1,524,000	2,742,300	2,442,600	46.4	1,521,000	2,751,700
Total Time Sales	5,265,500	100.0	4,831,900	5,507,300	5,263,900	100.0	4,828,300	5,515,700
Political Advertising Revenue	10,900		5,000	29,300	9,900		4,900	25,600
Trade-outs & Barter	95,100		56,700	174,100	93,600		52,700	162,200
Revenues Other Than Time Sales	97,800		56,600	180,500	95,500		55,500	164,500
Total Net Revenues	4,598,300		4,270,600	4,836,400	4,601,900		4,269,000	4,847,800
Expenses								
Engineering	391,700	11.4	286,400	518,300	373,400	11.4	267,800	514,900
Program & Production	782,600	22.8	630,000	876,000	762,400	23.3	627,700	831,300
News	462,700	13.5	316,200	559,700	453,300	13.9	316,000	560,000
Sales	451,800	13.2	354,200	585,000	460,900	14.1	352,200	586,800
Advertising & Promotion	131,500	3.8	70,900	200,600	122,600	3.8	60,900	150,900
General & Administrative	1,208,300	35.2	867,300	1,643,300	1,092,800	33.5	835,400	1,504,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,428,700	100.0	2,855,900	4,063,900	3,265,600	100.0	2,813,100	3,795,000
Salaries								
Engineering	203,000	15.4	137,100	294,900	198,100	14.9	134,800	270,200
Program & Production	272,600	20.6	196,400	343,800	280,700	21.1	193,000	328,900
News	318,300	24.1	246,200	433,500	320,200	24.1	229,800	436,000
Sales	312,400	23.6	262,200	349,800	318,900	24.0	259,000	341,600
Advertising & Promotion	19,900	1.5	7,000	31,000	17,300	1.3	3,100	29,400
General & Administrative	195,200	14.8	153,000	218,600	195,700	14.7	152,700	217,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,321,300	100.0	1,164,300	1,544,000	1,330,900	100.0	1,152,200	1,520,100
Total Cost of Broadcast Rights	262,400		178,900	367,100	244,800		177,100	361,100
Music License Fees	54,300		47,800	74,500	54,600		47,200	85,800
Rating Services	60,000		49,400	76,300	59,100		49,100	73,500
Travel & Entertainment	42,400		32,200	76,300	39,700		31,700	64,800
Depreciation & Amortization	345,500		232,400	652,200	329,000		207,600	643,600
Interest	50,800		0	238,600	15,600		0	148,400
Utility Costs	99,900		74,800	134,600	92,200		74,700	135,000
Bad Debt Expense	30,400		14,000	41,900	30,200		14,300	38,500
Legal & Auditing Fees	13,500		7,700	29,000	12,900		8,200	30,500
Corporate Allocation Charges	93,600		1,000	206,600	98,900		4,700	207,800
Employee Fringe Benefit Costs	130,600		77,900	250,400	134,100		81,300	262,700
Station Insurance Costs	26,100		17,800	35,600	23,400		17,500	29,600
Pre-Tax Profit	1,169,600		293,000	1,587,000	1,336,300		751,000	1,660,600
Profit Margin		25.44%	5.88%	36.98%		29.04%	16.68%	37.68%
Fulltime Employment	64		57	75	63		57	73
Parttime Employment	6		4	10	6		4	10

Table 48
Affiliate Revenue and Expense Yardsticks
Revenue Size $3 Million - $4 Million

	All Stations (43)				Profit Only Stations (39)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	384,900	9.5	276,300	522,200	396,500	9.8	297,700	522,200
National & Regional Advertisers	1,770,200	43.5	1,445,000	2,061,500	1,777,300	43.8	1,445,000	2,061,500
Local Advertisers	1,912,800	47.0	1,482,700	2,229,900	1,888,200	46.5	1,425,800	2,229,900
Total Time Sales	4,067,900	100.0	3,629,200	4,256,400	4,062,000	100.0	3,605,800	4,254,300
Political Advertising Revenue	6,900		1,500	22,100	6,900		2,100	22,100
Trade-outs & Barter	89,200		38,700	151,300	87,600		36,500	151,300
Revenues Other Than Time Sales	59,400		35,700	155,300	59,400		36,200	160,600
Total Net Revenues	3,553,200		3,258,300	3,693,800	3,553,200		3,258,300	3,666,800
Expenses:								
Engineering	364,100	12.2	277,100	463,600	352,500	12.3	269,200	431,800
Program & Production	652,500	21.9	513,100	705,500	622,400	21.7	509,100	705,500
News	424,300	14.3	321,200	483,300	406,300	14.2	295,800	472,600
Sales	415,400	14.0	305,500	478,000	403,200	14.1	307,500	461,000
Advertising & Promotion	103,600	3.5	72,000	153,800	100,600	3.5	72,000	152,800
General & Administrative	1,014,900	34.1	826,000	1,261,900	977,900	34.2	802,500	1,261,900
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,974,900	100.0	2,619,000	3,373,800	2,862,900	100.0	2,596,400	3,233,300
Salaries:								
Engineering	187,900	16.3	154,600	254,600	177,700	16.0	149,800	254,600
Program & Production	221,500	19.3	165,800	249,300	213,500	19.2	158,200	247,500
News	287,100	25.0	210,400	357,600	274,900	24.8	206,700	351,000
Sales	257,300	22.4	199,600	273,300	251,500	22.7	204,200	273,300
Advertising & Promotion	20,900	1.8	1,500	24,700	19,700	1.8	0	24,200
General & Administrative	175,800	15.3	122,800	217,100	171,800	15.5	118,800	217,100
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,150,400	100.0	1,033,300	1,221,700	1,109,100	100.0	1,026,600	1,210,000
Total Cost of Broadcast Rights	213,100		137,600	296,800	207,200		143,300	291,400
Music License Fees	46,500		38,800	57,500	46,500		38,600	56,100
Rating Services	53,600		42,100	59,500	51,800		41,800	59,500
Travel & Entertainment	42,000		32,500	60,400	42,000		32,500	60,400
Depreciation & Amortization	291,900		207,100	554,800	301,800		196,200	560,600
Interest	37,400		0	221,700	41,900		0	262,400
Utility Costs	82,400		58,400	123,900	86,000		60,600	123,900
Bad Debt Expense	25,300		14,800	36,400	25,300		14,800	36,400
Legal & Auditing Fees	21,700		11,300	33,400	21,100		11,300	31,200
Corporate Allocation Charges	30,800		0	152,000	39,400		0	156,800
Employee Fringe Benefit Costs	134,500		97,100	205,200	133,200		97,100	190,800
Station Insurance Costs	26,800		16,800	40,100	24,700		16,300	39,500
Pre-Tax Profit	578,300		251,500	944,500	690,300		313,900	949,900
Profit Margin		16.28%	8.04%	26.17%		19.43%	9.10%	26.32%
Fulltime Employment	57		50	63	56		50	60
Parttime Employment	6		4	10	6		5	10

Table 49
Affiliate Revenue and Expense Yardsticks
Revenue Size $2 Million - $3 Million

Revenue & Expense Items	All Stations (44) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (32) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	321,800	11.6	207,900	490,400	386,200	13.9	229,700	513,600
National & Regional Advertisers	1,241,800	44.6	913,900	1,444,900	1,218,400	43.7	942,500	1,436,500
Local Advertisers	1,222,100	43.9	1,040,700	1,462,300	1,181,200	42.4	1,016,300	1,444,500
Total Time Sales	2,785,700	100.0	2,465,400	3,138,400	2,785,700	100.0	2,487,900	3,181,400
Political Advertising Revenue	4,900		400	9,100	4,700		200	9,800
Trade-outs & Barter	57,700		32,200	93,200	41,300		29,400	64,800
Revenues Other Than Time Sales	53,900		32,100	80,900	53,900		31,400	80,900
Total Net Revenues	2,499,100		2,186,600	2,766,200	2,531,300		2,195,300	2,808,700
Expenses:								
Engineering	270,700	12.7	212,200	340,200	271,500	13.0	205,700	330,000
Program & Production	474,100	22.3	341,300	555,900	472,600	22.7	359,900	500,300
News	257,500	12.1	173,700	325,400	259,900	12.5	176,800	319,000
Sales	304,000	14.3	245,400	438,400	282,700	13.6	226,200	339,200
Advertising & Promotion	66,400	3.1	40,700	115,800	63,800	3.1	39,100	97,500
General & Administrative	755,000	35.5	509,800	1,102,900	732,600	35.2	504,200	877,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,127,600	100.0	1,954,200	2,550,200	2,083,000	100.0	1,722,900	2,204,900
Salaries:								
Engineering	129,500	15.4	108,000	185,400	132,400	15.3	108,000	201,200
Program & Production	183,900	21.8	133,100	217,800	194,700	22.6	166,000	236,200
News	181,300	21.5	126,400	262,000	185,400	21.5	128,100	255,000
Sales	202,700	24.1	162,200	246,900	203,300	23.6	149,300	232,300
Advertising & Promotion	13,800	1.6	6,600	21,900	14,600	1.7	0	20,100
General & Administrative	131,400	15.6	113,200	183,000	132,400	15.3	113,200	170,000
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	842,700	100.0	746,200	1,004,100	862,800	100.0	756,100	958,300
Total Cost of Broadcast Rights	141,700		73,300	212,300	105,200		60,400	169,700
Music License Fees	31,200		26,400	37,500	31,200		26,700	36,800
Rating Services	36,900		25,900	42,800	35,700		24,700	42,800
Travel & Entertainment	37,400		23,700	50,300	32,100		20,400	46,600
Depreciation & Amortization	239,600		170,700	459,100	224,600		161,200	309,100
Interest	39,300		0	207,300	4,000		0	110,500
Utility Costs	64,700		43,200	98,300	60,200		36,300	85,700
Bad Debt Expense	18,000		10,700	31,800	16,800		9,400	27,000
Legal & Auditing Fees	15,300		7,100	28,000	14,700		7,000	27,500
Corporate Allocation Charges	0		0	56,600	600		0	77,800
Employee Fringe Benefit Costs	105,300		76,600	148,900	107,000		62,200	152,700
Station Insurance Costs	21,600		14,900	27,000	19,900		14,100	25,100
Pre-Tax Profit	371,500		(120,100)	497,000	448,300		294,600	665,900
Profit Margin		14.86%	(5.30%)	19.81%		17.71%	11.02%	23.55%
Fulltime Employment	47		40	54	47		40	53
Parttime Employment	6		4	10	6		4	10

Table 50
Affiliate Revenue and Expense Yardsticks
Revenue Size Under $2 Million

	All Stations (37)				Profit Only Stations (17)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	131,200	8.7	79,400	176,900	129,600	8.4	96,400	227,000
National & Regional Advertisers	706,300	46.6	453,500	807,100	757,500	49.0	581,100	920,800
Local Advertisers	678,500	44.8	483,800	842,900	659,500	42.6	483,800	689,700
Total Time Sales	1,516,100	100.0	1,239,700	1,773,900	1,546,600	100.0	1,269,900	1,911,300
Political Advertising Revenue	2,500		0	6,400	3,200		1,800	6,900
Trade-outs & Barter	45,800		19,100	94,300	33,300		10,000	117,200
Revenues Other Than Time Sales	36,800		18,700	71,700	49,000		13,700	71,700
Total Net Revenues	1,354,900		1,164,100	1,596,400	1,302,000		1,195,900	1,709,900
Expenses:								
Engineering	228,900	15.9	147,400	248,400	174,000	16.0	158,500	237,200
Program & Production	304,200	21.2	193,500	349,200	272,400	25.1	182,800	351,500
News	173,700	12.1	101,300	210,300	130,700	12.1	88,400	220,900
Sales	219,900	15.3	153,500	255,500	161,000	14.8	125,000	242,800
Advertising & Promotion	40,600	2.8	10,800	72,200	32,000	3.0	15,900	60,200
General & Administrative	468,700	32.6	321,900	772,600	314,500	29.0	242,400	426,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	1,436,100	100.0	1,028,400	1,809,900	1,084,500	100.0	974,800	1,443,500
Salaries:								
Engineering	98,800	18.1	73,300	121,600	86,000	18.0	74,500	127,000
Program & Production	125,700	23.0	84,900	146,000	107,400	22.5	84,900	150,900
News	108,300	19.8	73,100	162,100	96,000	20.1	57,900	169,600
Sales	106,200	19.4	76,500	149,500	100,400	21.1	64,500	153,500
Advertising & Promotion	8,800	1.6	0	14,100	6,600	1.4	0	17,300
General & Administrative	98,800	18.1	73,100	125,800	80,500	16.9	70,500	110,400
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	546,500	100.0	449,900	692,000	476,900	100.0	419,900	663,700
Total Cost of Broadcast Rights	99,900		39,700	146,100	101,300		34,000	138,600
Music License Fees	16,500		12,800	21,200	17,900		15,200	21,200
Rating Services	21,800		15,200	31,100	20,600		15,000	30,500
Travel & Entertainment	21,900		11,100	33,800	16,300		10,100	27,300
Depreciation & Amortization	203,700		106,400	392,600	151,600		105,300	294,300
Interest	48,500		2,200	186,300	5,400		0	102,900
Utility Costs	49,800		36,800	85,800	57,000		37,300	85,800
Bad Debt Expense	10,800		5,500	17,100	10,800		3,900	16,600
Legal & Auditing Fees	11,100		6,000	18,500	12,000		6,500	17,900
Corporate Allocation Charges	0		0	31,100	0		0	9,300
Employee Fringe Benefit Costs	41,500		17,700	76,100	43,500		19,200	70,900
Station Insurance Costs	15,200		12,100	22,900	15,500		13,400	21,400
Pre-Tax Profit	(81,200)		(322,900)	217,300	217,500		111,000	315,300
Profit Margin		(5.99%)	(25.3%)	16.42%		16.70%	9.54%	19.38%
Fulltime Employment	35		30	43	36		32	43
Parttime Employment	5		3	7	5		4	6

Table 51
Revenue and Expense Yardsticks
Independent Stations, Nationwide

Revenue & Expense Items	All Stations (84)				Profit Only Stations (60)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	10,700	0	0.0	0	27,600
National & Regional Advertisers	3,239,400	58.4	1,231,200	12,019,800	6,754,300	56.0	1,954,500	16,930,000
Local Advertisers	2,307,400	41.6	1,020,300	8,410,400	5,312,900	44.0	2,006,500	10,090,400
Total Time Sales	5,546,800	100.0	2,707,200	21,465,100	12,067,200	100.0	4,432,600	28,709,000
Political Advertising Revenue	5,700		0	32,100	9,500		0	46,200
Trade-outs & Barter	273,600		115,200	565,400	267,500		109,900	601,600
Revenues Other Than Time Sales	174,300		66,400	730,100	224,200		75,500	833,300
Total Net Revenues	5,402,500		2,689,300	18,246,900	8,582,200		3,887,900	23,641,500
Expenses:								
Engineering	512,000	11.6	349,400	1,074,700	579,800	9.0	416,000	1,506,900
Program & Production	1,650,000	37.2	773,700	6,047,400	2,592,600	40.1	981,300	7,048,400
News	88,100	2.0	10,100	679,800	372,500	5.8	35,800	1,179,100
Sales	618,700	14.0	318,000	1,294,000	804,100	12.4	496,000	1,881,700
Advertising & Promotion	318,500	7.2	171,400	850,100	345,700	5.3	170,500	1,080,400
General & Administrative	1,243,700	28.1	875,300	2,681,300	1,770,600	27.4	761,700	3,211,500
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	4,431,000	100.0	3,073,000	11,970,600	6,465,200	100.0	3,472,700	14,634,300
Salaries:								
Engineering	249,300	21.3	138,200	591,700	351,000	19.7	183,200	981,200
Program & Production	251,900	21.5	171,300	652,800	369,000	20.7	189,300	867,200
News	61,100	5.2	0	458,100	281,800	15.8	28,900	646,600
Sales	348,200	29.7	204,300	696,500	481,400	27.0	312,000	807,400
Advertising & Promotion	50,200	4.3	24,800	87,700	57,800	3.2	31,000	115,800
General & Administrative	210,200	18.0	140,900	357,500	242,000	13.6	183,700	539,300
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,170,900	100.0	791,800	2,676,100	1,782,900	100.0	918,600	3,419,500
Total Cost of Broadcast Rights	1,508,700		415,600	4,250,500	2,052,400		292,500	5,460,900
Music License Fees	58,500		20,100	179,600	92,900		37,400	228,200
Rating Services	97,600		55,200	201,300	137,800		83,100	228,900
Travel & Entertainment	76,200		30,800	149,100	95,900		39,100	182,400
Depreciation & Amortization	541,000		297,600	796,700	572,400		338,300	879,700
Interest	170,900		0	469,500	42,700		0	375,900
Utility Costs	124,800		93,300	201,900	139,500		95,400	208,300
Bad Debt Expense	60,300		30,800	127,400	90,000		31,900	180,900
Legal & Auditing Fees	34,900		13,900	67,000	31,800		13,000	58,800
Corporate Allocation Charges	3,400		0	148,500	50,200		0	258,200
Employee Fringe Benefit Costs	154,400		80,300	325,100	196,300		106,600	489,400
Station Insurance Costs	26,900		15,100	46,800	35,400		18,600	53,700
Pre-Tax Profit	971,500		(170,700)	4,232,600	2,117,000		627,900	7,813,600
Profit Margin		17.98%	(2.86%)	29.87%		24.67%	14.75%	33.26%
Fulltime Employment	57		39	101	75		49	111
Parttime Employment	5		2	16	7		2	19

Table 52
Independent Revenue and Expense Yardsticks
ADI Markets 1 - 10

Revenue & Expense Items	All Stations (22)				Profit Only Stations (20)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	6,100	0	0.0	0	18,200
National & Regional Advertisers	17,883,400	57.6	4,759,500	25,128,600	20,650,400	60.1	11,133,300	25,369,900
Local Advertisers	13,151,800	42.4	4,666,000	33,850,200	13,694,200	39.9	5,692,800	40,212,700
Total Time Sales	31,035,200	100.0	8,783,000	67,608,600	34,344,600	100.0	17,147,700	74,267,100
Political Advertising Revenue	12,000		0	85,200	31,700		0	98,300
Trade-outs & Barter	456,600		192,300	1,046,800	472,500		217,000	1,050,200
Revenues Other Than Time Sales	291,800		81,900	1,504,300	516,200		105,700	1,710,500
Total Net Revenues	25,721,400		7,565,000	58,444,100	28,898,500		15,442,400	63,867,500
Expenses:								
Engineering	1,545,100	8.1	598,700	2,898,800	1,530,100	7.3	631,200	3,559,000
Program & Production	10,127,900	53.0	4,299,200	16,362,500	11,980,700	57.3	5,346,400	21,796,100
News	531,600	2.8	62,600	3,341,300	631,400	3.0	114,200	3,486,000
Sales	2,303,600	12.0	829,400	3,388,300	2,301,200	11.0	970,200	3,963,100
Advertising & Promotion	1,179,200	6.2	487,200	2,260,300	1,108,400	5.3	539,100	2,288,800
General & Administrative	3,433,900	18.0	1,952,000	6,371,300	3,371,000	16.1	2,064,800	6,413,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	19,121,200	100.0	9,365,600	37,214,200	20,922,800	100.0	10,635,400	44,267,400
Salaries:								
Engineering	669,700	21.2	279,200	2,400,200	845,800	27.0	304,700	2,706,100
Program & Production	847,300	26.8	413,100	1,243,700	738,100	23.5	453,700	1,337,600
News	348,400	11.0	62,900	2,010,700	393,900	12.6	82,800	2,128,800
Sales	725,400	23.0	441,100	1,552,800	618,800	19.7	533,400	1,561,600
Advertising & Promotion	92,900	2.9	63,600	201,300	87,500	2.8	61,300	210,600
General & Administrative	472,600	15.0	242,200	842,100	453,000	14.4	278,600	878,900
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	3,156,300	100.0	1,801,300	8,287,600	3,137,100	100.0	2,191,700	8,920,300
Total Cost of Broadcast Rights	6,697,800		832,800	10,452,700	8,024,900		1,183,500	10,680,600
Music License Fees	223,600		80,900	441,000	233,300		97,300	446,700
Rating Services	275,600		188,600	966,000	307,600		201,300	980,000
Travel & Entertainment	159,600		87,100	367,300	182,000		98,200	383,800
Depreciation & Amortization	715,500		513,600	1,225,900	752,600		593,800	1,401,700
Interest	1,900		0	185,600	0		0	107,600
Utility Costs	237,900		179,700	311,800	248,600		185,400	322,200
Bad Debt Expense	191,700		87,400	371,400	185,000		86,000	399,700
Legal & Auditing Fees	44,200		15,500	140,900	55,000		15,600	166,000
Corporate Allocation Charges	26,800		0	416,100	50,200		0	423,000
Employee Fringe Benefit Costs	241,900		138,200	808,800	263,200		133,700	877,100
Station Insurance Costs	40,900		26,800	93,000	43,100		32,800	94,300
Pre-Tax Profit	6,600,200		1,056,000	17,365,700	7,975,700		2,807,600	17,689,600
Profit Margin		25.66%	12.57%	36.13%		27.60%	15.19%	36.47%
Fulltime Employment	101		70	227	104		74	228
Parttime Employment	7		3	22	7		3	24

Table 53
Independent Revenue and Expense Yardsticks
ADI Markets 11 - 25

Revenue & Expense Items	All Stations (20)				Profit Only Stations (14)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	15,100	500	0.0	0	42,700
National & Regional Advertisers	8,549,000	60.0	4,010,400	16,123,000	12,037,500	59.9	4,040,500	16,767,500
Local Advertisers	5,692,100	40.0	2,478,200	8,636,500	8,067,100	40.1	4,503,400	9,219,800
Total Time Sales	14,241,100	100.0	6,488,600	24,272,100	20,105,100	100.0	11,490,300	26,012,400
Political Advertising Revenue	6,700		0	34,900	3,400		0	44,400
Trade-outs & Barter	462,700		209,000	774,700	298,200		106,100	701,600
Revenues Other Than Time Sales	324,700		190,200	712,800	308,900		205,600	927,600
Total Net Revenues	11,272,900		5,671,100	20,306,000	17,208,900		7,194,400	22,503,000
Expenses:								
Engineering	902,300	10.1	661,100	1,466,300	1,106,300	8.9	667,100	1,630,100
Program & Production	3,908,500	43.8	2,425,900	6,039,200	6,328,600	50.9	2,278,600	6,238,300
News	436,900	4.9	25,700	777,700	735,700	5.9	435,800	955,200
Sales	1,059,500	11.9	814,900	1,374,800	1,210,600	9.7	874,000	1,334,700
Advertising & Promotion	611,200	6.9	464,100	1,014,300	780,200	6.3	366,600	1,082,700
General & Administrative	1,995,000	22.4	921,300	3,056,300	2,267,000	18.2	903,300	3,333,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	8,913,400	100.0	5,970,400	12,277,600	12,428,400	100.0	5,153,300	12,943,900
Salaries:								
Engineering	493,700	23.6	336,800	708,800	740,700	24.0	457,500	1,198,400
Program & Production	382,100	18.2	283,800	772,300	555,800	18.0	370,800	869,300
News	299,700	14.3	9,600	508,400	477,000	15.5	316,800	615,500
Sales	614,700	29.3	391,200	795,600	856,500	27.8	676,700	878,200
Advertising & Promotion	56,600	2.7	45,900	104,700	79,600	2.6	49,700	114,500
General & Administrative	248,200	11.8	160,500	378,500	371,500	12.1	218,100	539,300
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,095,000	100.0	1,262,800	3,411,500	3,081,000	100.0	2,106,500	3,446,300
Total Cost of Broadcast Rights	3,637,500		2,015,600	4,314,500	3,951,600		1,947,900	4,452,200
Music License Fees	129,900		17,500	201,700	158,500		15,500	231,200
Rating Services	162,900		98,500	200,400	162,900		107,400	204,000
Travel & Entertainment	123,600		60,100	183,200	131,800		74,400	196,500
Depreciation & Amortization	676,400		485,100	961,000	581,200		449,800	904,400
Interest	238,400		23,200	746,500	224,700		15,800	755,700
Utility Costs	147,000		88,400	196,900	99,800		81,700	151,400
Bad Debt Expense	69,800		48,500	130,700	111,300		57,000	189,600
Legal & Auditing Fees	27,200		12,700	67,100	19,200		12,000	46,700
Corporate Allocation Charges	0		0	184,000	0		0	279,700
Employee Fringe Benefit Costs	269,500		144,500	494,400	426,800		147,000	614,700
Station Insurance Costs	33,500		18,200	51,100	40,100		22,200	53,400
Pre-Tax Profit	2,359,500		(253,500)	6,353,400	4,780,500		995,500	8,300,000
Profit Margin		20.93%	(2.86%)	37.00%		27.78%	18.57%	47.85%
Fulltime Employment	86		57	105	99		77	113
Parttime Employment	11		3	21	18		10	24

Table 54
Independent Revenue and Expense Yardsticks
ADI Markets 26 - 50

Revenue & Expense Items	All Stations (24)				Profit Only Stations (16)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	64,600	0	0.0	0	267,100
National & Regional Advertisers	2,699,900	54.6	1,139,200	3,688,100	2,925,700	55.0	2,061,000	5,607,300
Local Advertisers	2,246,900	45.4	579,200	2,784,300	2,390,800	45.0	739,100	3,028,300
Total Time Sales	4,946,800	100.0	1,998,300	5,561,800	5,316,500	100.0	4,904,200	8,829,100
Political Advertising Revenue	5,700		1,200	17,100	5,700		1,600	23,600
Trade-outs & Barter	219,700		105,400	331,100	260,500		119,200	392,700
Revenues Other Than Time Sales	89,900		46,700	671,200	103,300		56,700	833,300
Total Net Revenues	4,287,600		2,064,300	5,313,300	4,874,500		4,197,000	7,282,800
Expenses:								
Engineering	379,100	9.6	258,900	623,600	371,000	9.6	335,200	666,700
Program & Production	1,596,600	40.5	601,000	1,984,700	1,597,000	41.4	843,100	2,295,400
News	12,900	0.3	0	58,600	32,500	0.8	8,300	90,700
Sales	578,400	14.7	263,800	724,900	609,200	15.8	532,000	789,200
Advertising & Promotion	228,600	5.8	76,100	354,100	232,400	6.0	66,300	358,000
General & Administrative	1,143,000	29.0	710,700	1,451,700	1,011,200	26.2	681,300	1,416,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,938,500	100.0	2,870,700	4,750,200	3,853,400	100.0	2,974,200	5,313,400
Salaries:								
Engineering	168,700	18.2	116,800	229,100	148,400	17.0	131,100	241,400
Program & Production	262,700	28.4	148,100	285,900	224,900	25.7	141,600	285,900
News	6,100	0.7	0	28,900	23,800	2.7	4,000	109,700
Sales	290,800	31.4	150,800	388,800	303,100	34.7	197,100	410,200
Advertising & Promotion	32,700	3.5	5,400	53,600	36,100	4.1	23,500	58,200
General & Administrative	165,100	17.8	104,800	248,800	138,000	15.8	117,700	282,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	926,000	100.0	586,600	1,168,200	874,300	100.0	733,000	1,304,900
Total Cost of Broadcast Rights	1,238,200		489,500	1,630,900	1,402,100		827,700	1,857,800
Music License Fees	33,700		13,500	78,000	52,400		29,400	102,900
Rating Services	83,100		55,200	97,600	90,700		83,100	124,900
Travel & Entertainment	46,400		28,200	79,200	65,500		29,100	86,800
Depreciation & Amortization	475,000		295,200	643,600	502,300		241,200	732,800
Interest	172,800		8,900	521,300	52,700		0	304,800
Utility Costs	120,500		97,400	159,700	124,800		98,700	159,700
Bad Debt Expense	41,800		21,600	94,800	65,000		26,100	115,100
Legal & Auditing Fees	35,800		15,500	55,000	33,400		13,900	54,200
Corporate Allocation Charges	0		0	118,000	0		0	242,300
Employee Fringe Benefit Costs	110,500		59,600	178,300	152,400		77,800	230,500
Station Insurance Costs	25,300		14,800	31,200	27,900		15,300	40,700
Pre-Tax Profit	349,100		(631,900)	1,421,800	1,021,100		388,800	1,914,100
Profit Margin		8.14%	(25.3%)	27.77%		20.95%	7.99%	31.85%
Fulltime Employment	41		35	55	51		39	59
Parttime Employment	3		1	7	2		1	7

Table 55
Independent Revenue and Expense Yardsticks
ADI Markets 51 & Over

Revenue & Expense Items	All Stations (18) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (10) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	45,800	0	0.0	0	501,000
National & Regional Advertisers	1,781,600	59.4	490,100	1,989,500	1,955,300	48.5	431,300	2,270,300
Local Advertisers	1,216,300	40.6	794,000	2,107,100	2,073,900	51.5	353,000	2,570,500
Total Time Sales	2,997,900	100.0	1,179,300	4,251,800	4,029,200	100.0	682,300	4,817,100
Political Advertising Revenue	3,500		0	15,900	11,500		2,300	20,100
Trade-outs & Barter	177,400		72,700	314,500	81,800		59,000	174,500
Revenues Other Than Time Sales	91,300		42,700	201,700	133,500		45,900	252,500
Total Net Revenues	2,550,700		1,180,300	3,614,900	3,598,100		724,700	4,079,200
Expenses:								
Engineering	274,300	10.9	208,000	460,900	391,800	14.0	167,200	548,900
Program & Production	694,100	27.5	448,700	1,401,500	707,100	25.3	323,100	1,563,200
News	101,500	4.0	7,400	430,900	422,900	15.1	103,100	442,400
Sales	415,700	16.5	208,400	501,900	473,900	16.9	192,900	658,900
Advertising & Promotion	173,000	6.9	87,600	337,700	135,400	4.8	43,100	325,600
General & Administrative	862,800	34.2	644,400	1,210,300	664,800	23.8	433,600	1,294,800
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,521,400	100.0	2,064,100	3,598,300	2,795,900	100.0	506,600	3,638,200
Salaries:								
Engineering	123,200	15.8	94,800	189,300	127,500	14.0	163,300	307,900
Program & Production	151,300	19.5	162,100	215,400	123,600	13.5	162,100	196,500
News	80,300	10.3	7,800	295,300	216,700	23.7	164,300	307,100
Sales	243,800	31.4	145,000	365,300	258,600	28.3	273,500	365,300
Advertising & Promotion	24,300	3.1	10,400	51,600	21,200	2.3	11,900	77,600
General & Administrative	154,700	19.9	94,700	243,900	165,000	18.1	125,600	256,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	777,500	100.0	509,300	969,600	912,700	100.0	574,100	1,488,900
Total Cost of Broadcast Rights	386,500		51,300	739,600	42,600		10,300	635,400
Music License Fees	21,800		12,900	46,400	37,400		16,100	67,600
Rating Services	51,200		26,900	62,100	51,200		24,500	74,400
Travel & Entertainment	47,900		22,100	81,400	31,600		17,000	55,100
Depreciation & Amortization	236,600		162,500	393,600	229,700		162,500	371,000
Interest	340,200		75,700	520,000	191,400		0	468,900
Utility Costs	86,500		65,200	112,600	108,500		73,400	115,100
Bad Debt Expense	31,500		16,300	45,100	25,300		9,500	51,300
Legal & Auditing Fees	27,700		1,900	69,400	8,200		1,600	51,100
Corporate Allocation Charges	11,400		0	117,600	117,600		100,000	132,300
Employee Fringe Benefit Costs	102,900		63,400	138,400	109,300		90,600	187,400
Station Insurance Costs	16,700		11,200	23,900	18,400		12,400	49,300
Pre-Tax Profit	29,300		(709,400)	728,700	802,200		120,400	944,600
Profit Margin		1.15%	(43.04%)	23.37%		22.30%	5.85%	25.91%
Fulltime Employment	44		35	52	49		34	75
Parttime Employment	3		2	9	5		2	15

Table 56
Independent Revenue and Expense Yardsticks
Revenue Size $15 Million & Over

Revenue & Expense Items	All Stations (27) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (27) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Network Compensation	0	0.0	0	24,200			
National & Regional Advertisers	18,305,100	62.1	12,030,700	25,008,000			
Local Advertisers	11,175,100	37.9	8,102,300	29,593,100			
Total Time Sales	29,480,200	100.0	21,674,000	42,656,000			
Political Advertising Revenue	32,200		2,000	78,900			
Trade-outs & Barter	550,400		257,200	1,031,100			
Revenues Other Than Time Sales	702,200		222,400	1,401,300			
Total Net Revenues	24,147,200		18,371,400	36,580,400			
Expenses:							
Engineering	1,553,300	9.2	831,400	2,554,900			
Program & Production	7,738,000	45.7	6,039,200	13,144,300			
News	1,001,700	5.9	329,000	2,910,300			
Sales	2,064,200	12.2	1,146,600	2,994,100			
Advertising & Promotion	1,191,300	7.0	672,400	1,421,300			
General & Administrative	3,372,800	19.9	2,066,300	6,350,300			
Other	0	0.0	0	0			
Total Expenses	16,921,300	100.0	12,078,200	28,013,200	**Same As All Stations**		
Salaries:							
Engineering	852,400	21.7	480,000	2,062,800			
Program & Production	929,800	23.7	519,200	1,196,700			
News	553,900	14.1	225,200	1,889,400			
Sales	884,500	22.5	679,900	1,535,200			
Advertising & Promotion	124,400	3.2	67,100	192,000			
General & Administrative	579,500	14.8	250,900	794,500			
Other	0	0.0	0	0			
Total Salaries	3,924,400	100.0	2,676,100	7,761,400			
Total Cost of Broadcast Rights	5,570,000		4,090,800	9,981,000			
Music License Fees	240,300		179,600	430,600			
Rating Services	228,900		176,200	949,400			
Travel & Entertainment	183,400		119,000	346,100			
Depreciation & Amortization	720,000		610,300	1,157,200			
Interest	0		0	321,600			
Utility Costs	205,800		100,400	306,600			
Bad Debt Expense	178,300		81,400	240,000			
Legal & Auditing Fees	44,600		15,300	128,300			
Corporate Allocation Charges	171,600		0	468,400			
Employee Fringe Benefit Costs	499,500		263,200	728,300			
Station Insurance Costs	51,100		35,600	78,700			
Pre-Tax Profit	7,225,900		4,359,900	14,105,300			
Profit Margin		29.92%	23.42%	39.55%			
Fulltime Employment	112		99	200			
Parttime Employment	18		5	25			

Table 57
Independent Revenue and Expense Yardsticks
Revenue Size $5 Million - $15 Million

Revenue & Expense Items	All Stations (18)				Profit Only Stations (12)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	36,600	0	0.0	0	112,800
National & Regional Advertisers	4,982,100	60.3	3,770,900	6,092,100	4,869,500	56.8	3,609,700	6,049,800
Local Advertisers	3,282,200	39.7	2,155,700	4,551,400	3,710,300	43.2	1,351,000	5,250,500
Total Time Sales	8,264,300	100.0	5,939,600	10,924,900	8,579,800	100.0	5,103,200	13,073,900
Political Advertising Revenue	6,100		0	25,900	5,400		0	35,100
Trade-outs & Barter	392,700		267,100	704,200	296,400		206,000	559,800
Revenues Other Than Time Sales	170,400		65,700	493,600	170,400		64,900	693,200
Total Net Revenues	6,726,100		5,437,200	8,821,700	7,114,000		5,391,900	8,634,400
Expenses:								
Engineering	687,800	11.6	466,700	940,600	520,900	9.3	438,000	902,400
Program & Production	2,079,700	35.1	1,610,300	3,879,100	1,882,700	33.5	984,900	1,974,000
News	59,400	1.0	35,100	353,100	95,100	1.7	35,800	632,600
Sales	939,400	15.8	601,600	1,088,600	810,200	14.4	550,700	1,033,000
Advertising & Promotion	479,600	8.1	329,300	710,100	374,000	6.6	244,500	593,300
General & Administrative	1,682,000	28.4	1,329,200	2,681,300	1,941,800	34.5	1,235,600	2,772,400
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	5,928,000	100.0	4,755,200	9,612,000	5,624,600	100.0	4,714,200	6,882,500
Salaries:								
Engineering	279,100	21.3	223,000	546,300	256,200	18.1	193,500	545,900
Program & Production	276,200	21.1	204,800	398,100	300,200	21.2	178,000	380,700
News	28,200	2.2	15,200	230,200	36,300	2.6	28,700	361,000
Sales	416,500	31.8	289,500	590,400	479,000	33.9	229,300	647,700
Advertising & Promotion	44,900	3.4	24,600	79,000	42,400	3.0	21,600	59,700
General & Administrative	265,900	20.3	194,000	318,400	301,000	21.3	253,300	336,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,310,800	100.0	1,234,700	1,731,200	1,415,000	100.0	1,078,600	2,059,400
Total Cost of Broadcast Rights	2,001,100		1,257,900	3,549,100	1,536,700		1,102,700	2,799,300
Music License Fees	65,300		38,200	95,200	65,300		42,000	90,000
Rating Services	121,800		94,500	168,900	112,300		93,600	155,100
Travel & Entertainment	86,800		66,100	138,700	89,400		64,800	132,000
Depreciation & Amortization	656,200		493,800	1,033,100	584,600		333,500	1,146,100
Interest	212,800		104,600	481,800	219,900		63,200	373,200
Utility Costs	159,900		120,700	199,600	126,000		107,800	160,600
Bad Debt Expense	93,100		47,400	123,900	104,400		53,400	125,300
Legal & Auditing Fees	37,400		28,300	63,800	40,100		27,500	59,500
Corporate Allocation Charges	0		0	147,900	0		0	120,000
Employee Fringe Benefit Costs	164,000		80,400	200,500	164,000		76,000	270,600
Station Insurance Costs	31,700		18,400	40,200	35,300		28,900	41,000
Pre-Tax Profit	798,100		(281,400)	1,969,400	1,489,400		667,000	2,019,500
Profit Margin		11.87%	(3.54%)	24.02%		20.94%	11.40%	28.79%
Fulltime Employment	58		53	72	59		52	74
Parttime Employment	3		1	9	5		2	17

Table 58
Independent Revenue and Expense Yardsticks
Revenue Size Under $5 Million

Revenue & Expense Items	All Stations (39) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (21) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	3,300	0	0.0	0	251,500
National & Regional Advertisers	1,385,600	51.7	500,000	1,898,300	1,632,500	43.9	445,100	2,353,900
Local Advertisers	1,291,900	48.3	544,900	2,156,100	2,086,900	56.1	304,700	2,464,300
Total Time Sales	2,677,500	100.0	1,276,400	3,999,200	3,719,400	100.0	988,200	5,086,000
Political Advertising Revenue	2,900		0	15,800	3,000		0	19,000
Trade-outs & Barter	139,100		59,000	270,500	79,600		18,000	176,800
Revenues Other Than Time Sales	97,500		47,500	203,000	124,400		56,900	317,400
Total Net Revenues	2,518,800		1,599,600	3,605,800	3,547,400		1,903,500	4,287,600
Expenses:								
Engineering	331,100	13.4	216,400	510,000	425,500	14.7	305,300	508,300
Program & Production	775,000	31.3	404,600	1,590,000	979,700	34.0	278,800	1,747,200
News	8,800	0.4	0	43,100	12,000	0.4	0	256,800
Sales	344,900	13.9	207,400	537,000	555,400	19.3	19,500	630,600
Advertising & Promotion	164,900	6.7	48,400	282,600	133,700	4.6	32,600	254,000
General & Administrative	848,200	34.3	564,600	1,210,300	778,500	27.0	400,200	821,600
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,473,000	100.0	1,978,900	3,673,500	2,884,900	100.0	1,040,000	3,703,200
Salaries:								
Engineering	120,400	19.0	94,800	189,300	179,000	19.6	127,800	237,000
Program & Production	164,800	26.0	161,200	252,400	207,400	22.8	161,600	269,300
News	0	0.0	0	45,400	16,200	1.8	0	258,500
Sales	194,300	30.7	78,800	343,300	305,900	33.6	26,900	344,000
Advertising & Promotion	22,400	3.5	800	40,800	29,100	3.2	11,100	43,100
General & Administrative	130,900	20.7	93,600	200,200	173,300	19.0	99,500	236,800
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	632,700	100.0	515,100	941,400	911,000	100.0	535,900	1,007,200
Total Cost of Broadcast Rights	445,200		60,000	872,800	70,000		13,200	1,311,800
Music License Fees	20,400		10,900	33,600	27,400		13,100	52,500
Rating Services	52,000		26,300	78,400	59,400		18,100	82,700
Travel & Entertainment	31,500		21,800	56,200	29,900		17,000	50,600
Depreciation & Amortization	310,500		180,600	469,600	254,700		174,600	465,000
Interest	286,500		41,900	506,100	58,700		0	406,400
Utility Costs	109,600		70,700	142,200	114,400		82,200	147,000
Bad Debt Expense	31,500		17,100	51,200	24,700		12,600	66,700
Legal & Auditing Fees	21,100		5,200	54,900	13,800		2,900	31,900
Corporate Allocation Charges	0		0	100,000	45,800		0	120,700
Employee Fringe Benefit Costs	90,600		47,100	133,400	100,300		51,600	140,200
Station Insurance Costs	18,100		12,000	24,800	18,300		11,600	26,900
Pre-Tax Profit	45,800		(792,000)	564,800	662,500		222,000	901,600
Profit Margin		1.82%	(39.00%)	21.32%		18.67%	6.78%	31.46%
Fulltime Employment	39		34	49	41		30	52
Parttime Employment	3		1	7	2		1	10

Table 59
Revenue and Expense Yardsticks
UHF Stations, Nationwide

Revenue & Expense Items	All Stations (143)				Profit Only Stations (95)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	138,000	3.3	0	342,700	170,900	3.7	0	365,600
National & Regional Advertisers	1,999,500	48.1	853,700	3,302,200	2,239,500	47.9	1,178,400	3,912,200
Local Advertisers	2,018,700	48.6	958,500	2,834,200	2,262,800	48.4	1,190,800	3,065,700
Total Time Sales	4,156,100	100.0	1,958,700	6,020,500	4,673,100	100.0	2,722,300	6,566,100
Political Advertising Revenue	8,000		1,100	35,400	11,700		2,100	50,700
Trade-outs & Barter	123,200		61,000	277,500	121,200		50,700	271,100
Revenues Other Than Time Sales	78,200		42,400	182,700	81,200		44,900	187,600
Total Net Revenues	3,605,800		2,028,500	5,423,700	4,106,300		2,674,000	5,710,400
Expenses:								
Engineering	425,200	13.4	258,900	583,700	446,300	13.7	306,300	580,400
Program & Production	784,100	24.7	434,000	1,620,700	847,100	25.9	465,200	1,730,700
News	234,300	7.4	48,200	473,500	318,900	9.8	90,700	558,100
Sales	451,600	14.2	257,100	716,800	497,100	15.2	271,800	724,000
Advertising & Promotion	161,600	5.1	76,200	318,500	159,600	4.9	81,800	287,100
General & Administrative	1,117,400	35.2	673,400	1,626,500	997,700	30.5	609,900	1,567,600
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,174,200	100.0	2,159,800	4,824,200	3,266,800	100.0	2,243,200	4,763,900
Salaries:								
Engineering	172,000	17.3	112,700	295,400	182,600	17.2	136,300	303,500
Program & Production	215,300	21.6	153,500	307,400	217,700	20.5	163,100	371,300
News	160,200	16.1	33,700	361,200	191,900	18.0	66,200	432,400
Sales	266,900	26.8	167,200	392,000	291,500	27.4	191,800	402,100
Advertising & Promotion	24,600	2.5	11,300	42,900	23,900	2.2	15,300	53,600
General & Administrative	156,500	15.7	113,900	234,900	156,900	14.7	116,100	257,300
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	995,500	100.0	699,400	1,521,200	1,064,500	100.0	845,000	1,639,500
Total Cost of Broadcast Rights	283,000		128,500	937,400	284,500		113,700	1,166,800
Music License Fees	42,700		19,400	69,100	51,800		28,400	76,200
Rating Services	56,900		33,600	93,600	66,600		40,200	101,000
Travel & Entertainment	41,800		25,700	79,700	42,200		26,900	77,300
Depreciation & Amortization	375,300		205,600	661,900	332,800		199,200	611,600
Interest	125,300		1,100	413,400	46,400		0	267,900
Utility Costs	122,300		89,500	164,300	125,300		93,300	164,300
Bad Debt Expense	32,700		14,300	54,400	34,000		14,100	59,100
Legal & Auditing Fees	22,000		9,400	43,900	21,900		10,300	36,000
Corporate Allocation Charges	2,300		0	106,900	22,000		0	142,100
Employee Fringe Benefit Costs	110,300		60,600	196,700	131,400		62,200	241,900
Station Insurance Costs	22,900		13,900	35,600	25,100		14,600	38,000
Pre-Tax Profit	431,600		(227,600)	1,106,200	839,500		322,700	1,824,200
Profit Margin		11.97%	(5.99%)	25.61%		20.44%	11.97%	29.65%
Fulltime Employment	51		38	72	57		45	75
Parttime Employment	5		2	7	6		3	9

Table 60
UHF Revenue and Expense Yardsticks
ADI Markets 1 - 10

Revenue & Expense Items	All Stations (14)				Profit Only Stations (11)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	37,300	0	0.0	0	24,200
National & Regional Advertisers	7,760,000	59.4	840,200	17,278,500	12,346,800	67.3	4,226,700	17,922,400
Local Advertisers	5,298,400	40.6	1,188,900	9,507,600	6,007,600	32.7	1,537,700	10,417,400
Total Time Sales	13,058,400	100.0	1,523,100	24,967,000	18,354,400	100.0	6,474,800	28,806,700
Political Advertising Revenue	200		0	54,700	12,000		0	72,100
Trade-outs & Barter	354,500		91,900	490,000	455,600		203,600	498,100
Revenues Other Than Time Sales	202,700		59,600	1,836,100	297,700		61,000	1,903,600
Total Net Revenues	11,717,300		4,954,600	21,575,300	15,860,600		5,441,700	23,763,400
Expenses:								
Engineering	669,000	6.6	459,700	1,035,100	719,700	6.0	545,000	1,357,500
Program & Production	5,462,100	54.0	1,427,700	8,178,000	6,395,000	53.7	1,793,500	11,526,000
News	123,200	1.2	20,200	318,700	120,700	1.0	11,500	393,400
Sales	1,092,200	10.8	347,700	2,064,900	1,882,600	15.8	525,200	2,130,800
Advertising & Promotion	660,200	6.5	145,700	1,195,300	708,400	5.9	235,800	1,136,500
General & Administrative	2,112,800	20.9	1,286,800	2,872,300	2,084,300	17.5	2,056,600	3,035,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	10,119,500	100.0	4,406,800	14,880,300	11,910,700	100.0	4,847,100	18,372,800
Salaries:								
Engineering	353,700	18.3	191,900	550,200	405,300	17.6	241,000	789,500
Program & Production	525,900	27.2	266,200	878,600	675,200	29.4	413,400	983,100
News	107,200	5.6	29,700	199,600	104,400	4.5	14,900	328,900
Sales	535,100	27.7	270,500	651,000	646,700	28.1	392,300	673,300
Advertising & Promotion	78,100	4.0	37,700	85,000	73,400	3.2	31,000	87,700
General & Administrative	330,700	17.1	168,900	434,500	394,200	17.1	248,000	469,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,930,800	100.0	1,200,300	2,619,200	2,299,100	100.0	1,571,200	2,706,800
Total Cost of Broadcast Rights	1,296,200		97,600	6,482,100	1,521,800		84,000	9,218,400
Music License Fees	92,800		37,000	195,200	138,100		69,400	220,800
Rating Services	201,300		57,600	291,600	206,800		155,900	371,100
Travel & Entertainment	100,600		39,300	154,300	111,900		43,400	170,200
Depreciation & Amortization	564,600		251,700	1,147,300	664,900		442,700	1,489,600
Interest	48,500		0	298,800	42,500		0	395,300
Utility Costs	233,100		163,100	326,000	248,600		203,200	337,600
Bad Debt Expense	91,400		46,500	199,600	91,400		65,000	199,000
Legal & Auditing Fees	22,700		12,800	46,900	28,800		15,400	55,000
Corporate Allocation Charges	3,300		0	229,200	3,300		0	305,600
Employee Fringe Benefit Costs	178,500		104,600	263,200	193,400		112,200	284,600
Station Insurance Costs	32,000		14,800	72,400	41,000		23,400	94,300
Pre-Tax Profit	1,597,800		77,800	6,879,000	3,949,900		694,400	7,956,000
Profit Margin		13.64	1.98%	30.07%		24.90%	11.86%	30.53%
Fulltime Employment	73		51	95	75		62	100
Parttime Employment	5		2	10	5		2	7

Table 61
UHF Revenue and Expense Yardsticks
ADI Markets 11 - 50

Revenue & Expense Items	All Stations (43) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (26) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	304,600	0	0.0	0	353,900
National & Regional Advertisers	2,727,800	53.6	1,208,700	4,685,400	2,793,400	52.5	1,853,100	5,156,900
Local Advertisers	2,360,900	46.4	1,288,700	3,065,700	2,523,100	47.5	1,719,000	3,663,000
Total Time Sales	5,088,700	100.0	2,796,300	8,081,000	5,316,500	100.0	4,063,600	10,316,600
Political Advertising Revenue	9,000		1,000	34,400	13,100		900	46,600
Trade-outs & Barter	219,700		96,200	360,900	206,100		83,300	360,900
Revenues Other Than Time Sales	124,400		45,300	288,000	137,200		51,500	295,000
Total Net Revenues	4,554,100		3,211,100	6,681,900	4,874,500		3,545,500	7,708,200
Expenses:								
Engineering	504,100	12.1	349,400	741,800	418,400	11.6	353,300	671,900
Program & Production	1,592,400	38.2	685,300	2,403,800	1,514,900	42.0	740,900	2,055,500
News	37,300	0.9	0	283,900	45,100	1.2	0	573,900
Sales	608,100	14.6	297,500	818,400	599,100	16.6	319,700	874,000
Advertising & Promotion	271,900	6.5	138,300	561,900	223,900	6.2	94,700	512,300
General & Administrative	1,155,300	27.7	777,100	1,608,100	809,600	22.4	715,500	1,428,600
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	4,169,100	100.0	2,836,500	5,988,400	3,611,000	100.0	2,756,600	5,613,600
Salaries:								
Engineering	230,000	22.4	133,700	386,000	179,600	20.1	157,200	400,400
Program & Production	254,000	24.7	164,700	336,800	211,400	23.7	163,500	367,600
News	23,400	2.3	0	245,000	23,100	2.6	0	432,400
Sales	311,500	30.3	188,200	447,500	266,500	29.8	193,700	543,400
Advertising & Promotion	33,700	3.3	21,200	59,600	29,700	3.3	22,000	62,600
General & Administrative	174,900	17.0	123,200	262,700	183,200	20.5	125,800	279,300
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,027,600	100.0	703,400	1,511,300	893,600	100.0	772,200	1,619,400
Total Cost of Broadcast Rights	1,198,800		583,900	1,926,800	1,290,800		612,400	1,829,900
Music License Fees	43,400		16,300	83,600	52,400		27,700	95,700
Rating Services	96,800		75,300	120,300	99,900		83,100	127,700
Travel & Entertainment	55,400		28,400	88,100	48,200		26,900	84,200
Depreciation & Amortization	486,300		277,100	718,800	470,500		200,300	623,300
Interest	170,900		4,000	417,800	52,700		0	281,800
Utility Costs	151,000		115,800	191,200	142,600		115,500	160,200
Bad Debt Expense	44,000		31,000	90,600	53,400		34,900	113,700
Legal & Auditing Fees	31,800		13,000	54,800	25,900		12,600	40,500
Corporate Allocation Charges	0		0	124,500	0		0	132,600
Employee Fringe Benefit Costs	139,300		74,800	194,900	161,700		82,400	260,700
Station Insurance Costs	24,700		14,600	34,300	27,900		12,500	40,500
Pre-Tax Profit	385,000	--	(311,000)	1,449,800	1,263,500		396,400	2,462,100
Profit Margin		8.45%	(8.25%)	29.65%		25.92%	14.69%	33.22%
Fulltime Employment	50		38	60	53		40	74
Parttime Employment	4		2	7	6		1	13

Table 62
UHF Revenue and Expense Yardsticks
ADI Markets 51 - 100

Revenue & Expense Items	All Stations (44) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (34) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	319,600	6.9	61,300	433,700	333,600	6.7	169,000	436,800
National & Regional Advertisers	2,122,200	45.8	1,380,100	3,050,200	2,295,400	45.9	1,480,000	3,278,500
Local Advertisers	2,188,100	47.3	1,450,900	2,842,100	2,373,200	47.4	1,583,900	2,949,100
Total Time Sales	4,629,900	100.0	3,526,100	5,764,900	5,002,200	100.0	4,134,000	5,781,800
Political Advertising Revenue	26,100		5,600	82,300	40,800		9,600	105,700
Trade-outs & Barter	121,200		62,100	246,900	98,200		57,400	162,000
Revenues Other Than Time Sales	80,700		44,200	181,100	95,500		46,000	187,800
Total Net Revenues	4,031,300		3,153,200	4,936,900	4,513,900		3,586,600	4,965,800
Expenses:								
Engineering	394,800	11.7	332,600	580,600	418,500	12.1	343,400	579,600
Program & Production	794,800	23.6	578,100	1,041,600	815,000	23.5	581,200	1,008,100
News	447,800	13.3	298,400	726,700	496,100	14.3	358,700	726,700
Sales	484,300	14.4	306,600	671,900	513,400	14.8	307,500	677,300
Advertising & Promotion	149,000	4.4	104,800	241,600	157,500	4.5	94,400	214,300
General & Administrative	1,098,000	32.6	852,900	1,602,500	1,067,000	30.8	730,800	1,529,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,368,600	100.0	2,670,500	4,643,100	3,467,700	100.0	2,638,600	4,609,800
Salaries:								
Engineering	189,300	15.9	136,000	287,000	209,500	15.6	149,800	286,900
Program & Production	199,400	16.7	168,400	312,800	230,300	17.2	169,000	318,400
News	313,000	26.3	211,400	501,200	355,000	26.4	252,600	519,300
Sales	309,300	26.0	233,900	385,600	340,800	25.4	255,100	380,000
Advertising & Promotion	22,600	1.9	15,000	33,400	24,200	1.8	14,200	33,400
General & Administrative	157,400	13.2	129,300	221,500	182,300	13.6	138,500	237,100
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,191,100	100.0	930,600	1,616,700	1,342,300	100.0	973,600	1,640,400
Total Cost of Broadcast Rights	280,200		128,600	519,700	272,700		86,300	457,700
Music License Fees	53,500		31,100	72,800	54,900		39,100	74,300
Rating Services	60,000		51,800	74,800	61,600		52,100	76,500
Travel & Entertainment	42,400		28,500	80,400	42,000		28,500	65,800
Depreciation & Amortization	315,300		240,500	655,300	313,700		264,200	535,600
Interest	111,600		0	456,900	42,500		0	238,400
Utility Costs	113,600		93,200	151,700	122,700		93,200	157,900
Bad Debt Expense	26,900		12,500	40,800	23,800		11,900	36,000
Legal & Auditing Fees	26,200		7,100	49,800	24,000		8,200	42,200
Corporate Allocation Charges	38,800		0	146,700	100,000		5,800	166,500
Employee Fringe Benefit Costs	148,900		80,200	266,400	156,200		90,600	269,300
Station Insurance Costs	27,000		15,300	36,900	27,000		13,200	37,100
Pre-Tax Profit	662,700		13,100	1,210,800	1,046,200		358,800	1,568,500
Profit Margin		16.44%	0.65%	26.87%		23.18%	13.29%	29.00%
Fulltime Employment	61		49	76	62		51	77
Parttime Employment	6		3	10	6		3	11

Table 63
UHF Revenue and Expense Yardsticks
ADI Markets 101 & Over

Revenue & Expense Items	All Stations (42)				Profit Only Stations (24)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	138,700	7.0	104,100	265,300	178,700	7.7	110,200	332,000
National & Regional Advertisers	866,900	44.0	601,700	1,477,300	1,055,400	45.3	705,200	1,494,900
Local Advertisers	963,600	48.9	669,600	1,660,200	1,097,500	47.1	584,500	1,810,700
Total Time Sales	1,969,200	100.0	1,455,000	3,026,200	2,331,600	100.0	1,480,400	4,005,100
Political Advertising Revenue	3,800		1,300	8,400	4,500		2,400	11,900
Trade-outs & Barter	73,100		36,000	141,300	60,700		29,000	175,700
Revenues Other Than Time Sales	54,600		30,400	101,700	54,500		26,300	88,900
Total Net Revenues	1,851,200		1,356,600	2,647,500	2,035,000		1,320,200	3,580,300
Expenses:								
Engineering	242,300	14.2	198,000	361,100	248,000	15.1	197,300	337,200
Program & Production	344,600	20.2	265,600	530,200	376,300	22.9	312,600	516,600
News	195,600	11.5	92,400	340,900	208,500	12.7	90,700	345,600
Sales	245,900	14.4	175,300	400,700	242,800	14.8	144,900	391,800
Advertising & Promotion	72,100	4.2	37,300	119,100	74,200	4.5	35,500	105,700
General & Administrative	601,500	35.3	389,900	1,318,700	492,800	30.0	286,200	882,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	1,702,100	100.0	1,420,400	2,888,600	1,642,600	100.0	1,018,400	2,804,400
Salaries:								
Engineering	106,200	16.7	88,900	168,500	138,400	17.0	90,600	170,400
Program & Production	129,200	20.3	110,900	217,800	168,200	20.6	129,400	217,900
News	140,300	22.0	63,700	251,500	176,300	21.6	62,800	255,900
Sales	148,200	23.2	110,900	261,800	194,100	23.8	113,800	318,300
Advertising & Promotion	11,700	1.8	0	21,200	17,100	2.1	0	24,900
General & Administrative	102,100	16.0	93,400	153,300	120,800	14.8	92,300	142,100
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	637,700	100.0	531,800	1,064,500	814,900	100.0	488,500	1,093,700
Total Cost of Broadcast Rights	163,800		104,100	261,500	160,100		104,100	247,800
Music License Fees	22,300		16,900	44,200	27,900		17,300	48,600
Rating Services	31,100		24,300	41,300	35,500		20,600	41,900
Travel & Entertainment	32,600		22,200	49,400	32,100		17,400	48,700
Depreciation & Amortization	218,300		145,700	487,900	197,300		127,200	309,200
Interest	140,300		7,900	384,200	51,800		0	291,600
Utility Costs	92,400		56,400	124,500	94,100		60,100	122,700
Bad Debt Expense	17,300		11,500	37,300	15,700		10,200	43,700
Legal & Auditing Fees	16,000		7,500	30,800	16,100		7,400	24,700
Corporate Allocation Charges	0		0	43,600	0		0	66,100
Employee Fringe Benefit Costs	61,900		34,100	97,700	61,200		39,400	108,400
Station Insurance Costs	19,800		13,700	30,300	19,500		14,600	24,900
Pre-Tax Profit	149,100		(265,100)	356,400	392,400		213,400	465,100
Profit Margin		8.06%	(21.50%)	19.74%		19.28%	10.53%	23.06%
Fulltime Employment	44		34	54	45		35	55
Parttime Employment	5		2	7	5		4	6

Table 64
UHF Revenue and Expense Yardsticks
Revenue Size $15 Million & Over

Revenue & Expense Items	All Stations (10) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (10) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Network Compensation	0	0.0	0	56,100			
National & Regional Advertisers	16,082,000	68.1	12,457,600	18,304,500			
Local Advertisers	7,533,500	31.9	5,810,400	10,749,600			
Total Time Sales	23,615,500	100.0	19,117,400	30,461,400			
Political Advertising Revenue	60,500		9,400	122,000			
Trade-outs & Barter	472,500		243,800	674,300			
Revenues Other Than Time Sales	387,700		144,200	1,747,100			
Total Net Revenues	20,541,000		15,721,200	25,351,900			
Expenses							
Engineering	1,112,800	7.8	598,700	1,429,800			
Program & Production	7,603,100	53.0	5,639,600	11,778,300			
News	295,300	2.1	7,700	666,100			
Sales	2,029,200	14.2	1,263,800	2,268,800			
Advertising & Promotion	1,052,000	7.3	696,300	1,201,500			
General & Administrative	2,240,100	15.6	2,046,800	2,807,300			
Other	0	0.0	0	0			
Total Expenses	14,332,500	100.0	11,415,700	19,162,000	**Same As All Stations**		
Salaries:							
Engineering	511,200	17.9	390,000	886,600			
Program & Production	912,500	32.0	600,000	1,082,200			
News	190,500	6.7	17,200	506,500			
Sales	717,500	25.2	578,100	754,100			
Advertising & Promotion	86,400	3.0	70,600	106,800			
General & Administrative	433,800	15.2	243,300	498,000			
Other	0	0.0	0	0			
Total Salaries	2,851,900	100.0	2,353,300	3,586,200			
Total Cost of Broadcast Rights	5,108,500		2,831,900	9,409,100			
Music License Fees	200,500		136,400	238,700			
Rating Services	208,700		165,200	371,100			
Travel & Entertainment	165,500		110,300	210,400			
Depreciation & Amortization	711,400		568,700	1,147,300			
Interest	0		0	327,700			
Utility Costs	285,400		218,900	349,800			
Bad Debt Expense	152,400		72,500	269,200			
Legal & Auditing Fees	18,300		14,100	35,600			
Corporate Allocation Charges	3,300		0	251,700			
Employee Fringe Benefit Costs	263,200		186,000	516,400			
Station Insurance Costs	50,900		28,500	115,500			
Pre-Tax Profit	6,208,500		3,840,700	8,331,800			
Profit Margin		30.22%	25.43%	32.47%			
Fulltime Employment	100		83	108			
Parttime Employment	7		5	20			

Table 65
UHF Revenue and Expense Yardsticks
Revenue Size $7 Million - $15 Million

Revenue & Expense Items	All Stations (12)				Profit Only Stations (10)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	122,600	1.2	0	529,000	269,700	2.7	0	609,400
National & Regional Advertisers	5,883,800	57.7	4,433,300	6,741,600	5,247,800	52.7	4,300,400	6,092,100
Local Advertisers	4,198,500	41.1	3,315,100	5,133,400	4,439,000	44.6	3,246,400	5,910,300
Total Time Sales	10,204,900	100.0	9,491,200	13,681,100	9,956,600	100.0	9,298,100	14,123,600
Political Advertising Revenue	25,700		1,000	152,700	25,700		1,200	187,500
Trade-outs & Barter	499,100		217,900	815,600	427,800		178,500	630,000
Revenues Other Than Time Sales	153,900		76,100	299,800	153,900		61,600	242,100
Total Net Revenues	8,680,100		8,370,400	10,179,800	8,635,600		8,283,900	10,105,300
Expenses:								
Engineering	695,400	10.7	549,100	936,900	690,500	10.9	548,000	1,111,600
Program & Production	1,714,900	26.5	1,323,100	3,565,800	1,521,500	24.0	1,229,400	1,968,800
News	646,800	10.0	67,700	1,315,200	843,000	13.3	344,100	1,415,000
Sales	840,200	13.0	702,200	1,088,700	818,300	12.9	688,900	1,088,600
Advertising & Promotion	471,200	7.3	246,100	583,300	361,900	5.7	222,100	589,400
General & Administrative	2,114,300	32.6	1,212,800	2,552,900	2,099,400	33.1	1,076,700	2,387,000
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	6,482,900	100.0	5,622,700	8,976,000	6,334,600	100.0	5,505,800	7,089,900
Salaries:								
Engineering	342,700	17.8	282,300	535,800	370,600	16.9	271,900	537,200
Program & Production	329,300	17.1	267,200	409,100	359,600	16.4	252,900	400,600
News	415,000	21.6	33,000	811,100	557,100	25.5	213,200	855,700
Sales	537,800	28.0	506,000	667,300	587,300	26.8	506,400	673,400
Advertising & Promotion	46,700	2.4	24,200	69,000	50,300	2.3	22,400	87,000
General & Administrative	251,700	13.1	203,800	327,800	262,500	12.0	176,700	344,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,923,300	100.0	1,655,000	2,558,100	2,187,500	100.0	1,666,100	2,608,400
Total Cost of Broadcast Rights	1,378,900		873,600	3,795,500	1,277,600		781,800	2,935,500
Music License Fees	92,200		60,300	113,100	92,200		64,800	109,800
Rating Services	107,500		63,000	160,900	107,500		60,300	149,300
Travel & Entertainment	96,300		77,600	149,000	96,300		74,100	145,100
Depreciation & Amortization	748,900		480,600	960,900	592,300		450,600	858,000
Interest	134,100		0	409,100	134,100		10,600	290,700
Utility Costs	171,000		127,200	207,700	164,000		126,000	229,700
Bad Debt Expense	49,500		26,900	90,000	49,500		30,200	103,000
Legal & Auditing Fees	38,500		21,900	60,900	38,500		22,900	60,500
Corporate Allocation Charges	65,000		0	291,800	271,400		0	296,600
Employee Fringe Benefit Costs	295,400		161,700	400,000	308,100		174,600	400,500
Station Insurance Costs	40,000		28,300	46,800	40,000		32,700	52,300
Pre-Tax Profit	2,197,200		1,371,200	3,023,600	2,301,000		2,005,200	3,266,000
Profit Margin		25.31%	15.81%	34.78%		26.65%	22.42%	36.56%
Fulltime Employment	81		66	95	88		69	100
Parttime Employment	6		2	17	9		3	19

Table 66
UHF Revenue and Expense Yardsticks
Revenue Size $5 Million - $7 Million

Revenue & Expense Items	All Stations (19) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	236,400	3.6	0	409,700	244,200	3.8	0	409,700
National & Regional Advertisers	3,517,700	53.7	2,776,200	4,390,700	3,632,400	56.1	2,762,700	4,390,700
Local Advertisers	2,792,200	42.7	1,537,700	3,330,800	2,598,300	40.1	1,288,700	3,093,400
Total Time Sales	6,546,300	100.0	5,735,600	7,512,800	6,474,800	100.0	5,032,000	6,766,300
Political Advertising Revenue	16,000		1,100	63,400	30,900		1,000	90,300
Trade-outs & Barter	124,500		68,300	298,200	105,400		40,500	273,600
Revenues Other Than Time Sales	150,300		64,400	288,000	78,500		43,500	838,800
Total Net Revenues	5,578,900		5,381,300	6,327,000	5,441,700		5,109,400	5,760,300
Expenses:								
Engineering	536,300	10.4	451,800	728,000	535,100	12.0	417,200	519,200
Program & Production	1,857,000	36.1	1,015,700	2,425,900	1,316,800	29.5	888,400	1,918,500
News	286,200	5.6	35,100	767,900	144,000	3.2	35,400	631,000
Sales	740,600	14.4	421,600	938,100	595,800	13.4	321,800	811,000
Advertising & Promotion	233,300	4.5	154,200	413,900	246,300	5.5	150,000	355,400
General & Administrative	1,488,500	28.9	1,188,700	1,814,500	1,619,300	36.3	1,157,500	1,602,500
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	5,141,900	100.0	4,281,900	6,553,900	4,457,300	100.0	3,643,700	4,763,900
Salaries:								
Engineering	270,500	17.5	203,800	371,700	211,800	17.2	172,800	241,000
Program & Production	323,800	20.9	218,300	412,200	286,800	23.3	218,300	406,500
News	220,900	14.3	15,200	491,400	96,400	7.8	20,000	447,900
Sales	447,500	28.9	218,800	448,300	345,300	28.0	211,400	403,200
Advertising & Promotion	37,400	2.4	24,700	54,700	32,200	2.6	24,900	44,900
General & Administrative	248,000	16.0	155,000	292,000	260,100	21.1	207,700	326,800
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,548,100	100.0	1,227,900	1,623,000	1,232,700	100.0	1,044,300	1,596,200
Total Cost of Broadcast Rights	1,043,200		283,200	1,904,700	660,000		112,600	1,521,800
Music License Fees	62,800		56,000	83,600	62,800		43,900	77,800
Rating Services	95,900		72,000	124,900	94,900		72,000	116,300
Travel & Entertainment	74,300		34,300	89,900	64,200		34,300	82,600
Depreciation & Amortization	606,100		307,400	1,153,400	348,500		264,000	1,153,400
Interest	200,500		28,400	307,000	125,300		0	266,600
Utility Costs	171,700		108,500	223,500	161,200		124,800	233,400
Bad Debt Expense	56,000		32,000	102,200	54,100		31,800	112,600
Legal & Auditing Fees	38,700		29,300	53,900	44,200		34,300	53,900
Corporate Allocation Charges	26,200		0	127,000	0		0	124,300
Employee Fringe Benefit Costs	184,700		74,400	257,400	178,600		67,600	235,100
Station Insurance Costs	31,500		17,700	36,500	34,400		28,900	38,400
Pre-Tax Profit	437,000		(288,600)	1,106,200	984,400		594,700	2,012,400
Profit Margin		7.83%	(5.28%)	22.02%		18.09%	10.93%	33.29%
Fulltime Employment	59		53	78	59		49	78
Parttime Employment	4		2	6	5		3	7

Table 67
UHF Revenue and Expense Yardsticks
Revenue Size $4 Million - $5 Million

Revenue & Expense Items	All Stations (22) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (18) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	346,400	6.5	129,800	426,300	349,800	6.5	126,900	446,400
National & Regional Advertisers	2,422,600	45.4	1,868,400	2,710,000	2,404,900	44.5	2,024,900	2,696,400
Local Advertisers	2,563,600	48.1	2,183,800	2,843,800	2,649,000	49.0	2,343,400	2,904,700
Total Time Sales	5,332,600	100.0	5,055,600	5,549,900	5,403,600	100.0	5,087,300	5,590,400
Political Advertising Revenue	16,000		8,600	64,200	16,200		8,600	77,300
Trade-outs & Barter	121,200		75,000	251,500	121,200		74,000	225,500
Revenues Other Than Time Sales	124,400		44,800	228,500	95,500		44,800	200,800
Total Net Revenues	4,600,400		4,440,400	4,882,200	4,693,400		4,465,600	4,891,500
Expenses:								
Engineering	552,600	13.8	341,500	598,100	454,900	12.2	336,400	587,700
Program & Production	925,500	23.1	651,800	1,116,200	893,900	23.9	651,800	1,182,200
News	527,300	13.2	285,300	591,300	552,400	14.8	307,700	648,700
Sales	603,600	15.1	462,800	702,900	583,000	15.6	474,400	709,400
Advertising & Promotion	166,300	4.1	88,300	272,500	159,900	4.3	70,900	231,100
General & Administrative	1,234,300	30.8	835,400	1,835,000	1,093,200	29.3	768,400	1,346,100
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	4,009,600	100.0	3,522,300	4,609,800	3,737,400	100.0	3,387,300	4,304,200
Salaries:								
Engineering	223,800	16.6	151,900	313,000	203,700	15.1	136,800	297,800
Program & Production	258,600	19.2	185,400	315,600	265,800	19.7	197,400	327,900
News	344,900	25.6	245,000	465,800	359,200	26.6	291,100	497,900
Sales	331,400	24.6	317,400	362,000	332,500	24.7	323,800	371,900
Advertising & Promotion	27,400	2.0	16,400	34,000	21,600	1.6	7,100	30,700
General & Administrative	160,900	11.9	146,700	219,100	165,900	12.3	146,700	219,100
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,347,000	100.0	1,017,100	1,579,700	1,348,700	100.0	997,600	1,610,700
Total Cost of Broadcast Rights	357,200		232,100	776,500	357,200		232,100	1,004,000
Music License Fees	53,400		47,500	73,000	54,300		50,400	76,700
Rating Services	74,400		56,300	81,800	74,400		57,100	80,200
Travel & Entertainment	55,700		32,600	79,300	54,900		32,600	76,300
Depreciation & Amortization	420,200		314,200	700,600	371,300		295,400	589,400
Interest	42,600		0	302,300	7,700		0	125,100
Utility Costs	136,400		115,500	159,200	136,400		112,400	153,600
Bad Debt Expense	31,200		14,300	40,500	31,200		16,800	40,200
Legal & Auditing Fees	24,600		4,000	34,900	24,600		5,700	34,900
Corporate Allocation Charges	108,600		3,300	215,600	116,800		38,600	215,600
Employee Fringe Benefit Costs	143,100		76,000	246,900	143,100		80,200	276,200
Station Insurance Costs	25,700		16,000	35,500	20,800		14,400	28,600
Pre-Tax Profit	590,800		152,000	1,265,700	956,000		286,800	1,346,300
Profit Margin		12.84%	3.18%	26.46%		20.37%	6.08%	30.26%
Fulltime Employment	61		49	74	61		49	74
Parttime Employment	6		3	8	6		3	8

Table 68
UHF Revenue and Expense Yardsticks
Revenue Size $3 Million - $4 Million

	All Stations (25)				Profit Only Stations (21)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	276,800	6.8	0	364,000	274,400	6.6	8,100	364,000
National & Regional Advertisers	1,808,400	44.4	1,458,700	2,163,800	1,816,300	43.7	1,482,200	2,317,500
Local Advertisers	1,988,000	48.8	1,641,000	2,289,100	2,065,300	49.7	1,483,300	2,289,100
Total Time Sales	4,073,200	100.0	3,774,300	4,302,400	4,156,100	100.0	3,819,600	4,360,100
Political Advertising Revenue	14,300		1,300	38,300	10,400		1,300	38,300
Trade-outs & Barter	140,500		46,400	245,700	96,500		34,200	186,900
Revenues Other Than Time Sales	73,800		40,300	155,500	73,800		40,300	165,100
Total Net Revenues	3,588,900		3,368,500	3,731,300	3,598,000		3,467,700	3,801,200
Expenses:								
Engineering	390,000	13.0	329,200	484,500	376,300	12.9	329,200	473,700
Program & Production	735,700	24.5	538,400	1,406,700	706,000	24.1	508,500	920,500
News	323,500	10.8	47,500	439,700	347,000	11.9	207,400	439,700
Sales	405,200	13.5	282,000	496,000	399,200	13.6	307,500	488,000
Advertising & Promotion	148,100	4.9	81,800	228,500	122,900	4.2	73,700	155,500
General & Administrative	1,002,300	33.4	792,600	1,287,400	974,600	33.3	741,100	1,319,100
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,004,700	100.0	2,684,800	3,432,700	2,926,100	100.0	2,647,100	3,319,600
Salaries:								
Engineering	170,800	16.6	157,100	245,500	169,200	16.5	161,600	268,800
Program & Production	179,100	17.4	148,400	238,800	175,600	17.1	148,400	221,900
News	212,000	20.6	27,100	270,900	223,900	21.8	137,800	270,900
Sales	271,200	26.3	202,800	343,700	268,600	26.1	216,300	340,500
Advertising & Promotion	26,800	2.6	22,600	34,300	24,200	2.4	19,300	31,700
General & Administrative	171,500	16.6	118,000	209,800	166,400	16.2	116,100	210,300
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,031,400	100.0	931,900	1,138,400	1,027,900	100.0	945,500	1,142,600
Total Cost of Broadcast Rights	296,800		202,100	883,300	272,700		169,200	462,500
Music License Fees	46,700		30,100	54,800	48,600		34,300	54,800
Rating Services	56,000		41,000	78,700	56,900		41,000	81,900
Travel & Entertainment	35,900		28,900	46,600	35,600		23,600	42,600
Depreciation & Amortization	213,700		159,200	328,300	213,700		167,300	402,000
Interest	241,500		1,000	428,300	138,600		0	456,900
Utility Costs	122,700		94,600	143,500	122,700		94,600	138,400
Bad Debt Expense	36,000		15,000	54,000	31,500		13,000	45,600
Legal & Auditing Fees	22,000		10,300	48,100	17,500		7,000	30,300
Corporate Allocation Charges	0		0	111,700	11,100		0	132,200
Employee Fringe Benefit Costs	118,200		68,300	182,100	115,700		68,300	182,100
Station Insurance Costs	24,200		12,900	38,100	20,100		12,900	38,100
Pre-Tax Profit	584,200		253,300	914,600	671,900		323,700	942,000
Profit Margin		16.28%	7.07%	25.30%		18.67%	8.62%	26.25%
Fulltime Employment	53		46	59	55		48	59
Parttime Employment	3		1	6	5		2	6

Table 69
UHF Revenue and Expense Yardsticks
Revenue Size $2 Million - $3 Million

Revenue & Expense Items	All Stations (21)				Profit Only Stations (10)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	157,000	6.0	58,200	224,500	177,100	7.0	92,600	292,400
National & Regional Advertisers	1,099,500	41.9	829,100	1,312,000	952,900	37.5	759,600	1,298,500
Local Advertisers	1,368,500	52.1	932,900	1,643,600	1,413,300	55.6	866,500	1,823,700
Total Time Sales	2,624,900	100.0	2,350,300	2,966,300	2,543,300	100.0	2,265,000	3,013,400
Political Advertising Revenue	1,300		200	7,500	5,700		300	14,800
Trade-outs & Barter	81,600		47,600	119,800	44,300		5,900	72,900
Revenues Other Than Time Sales	49,900		30,000	72,300	58,300		29,400	151,500
Total Net Revenues	2,377,600		2,152,200	2,630,900	2,361,100		2,122,300	2,638,200
Expenses:								
Engineering	359,500	14.5	244,700	432,400	322,500	16.4	246,400	448,800
Program & Production	559,400	22.6	349,100	588,500	502,200	25.5	404,300	574,800
News	207,200	8.4	80,900	317,000	191,600	9.7	146,800	336,600
Sales	353,800	14.3	253,300	431,800	286,900	14.6	175,600	352,300
Advertising & Promotion	134,000	5.4	46,900	165,500	116,100	5.9	54,200	143,000
General & Administrative	859,800	34.8	467,400	1,507,100	549,700	27.9	382,600	717,800
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,473,600	100.0	1,843,600	3,196,300	1,969,000	100.0	1,504,400	2,292,900
Salaries:								
Engineering	127,800	16.1	74,600	179,000	165,900	18.2	96,600	221,200
Program & Production	183,300	23.2	126,800	232,900	226,200	24.8	178,800	262,400
News	125,600	15.9	53,300	251,500	147,700	16.2	82,800	265,000
Sales	217,500	27.5	174,800	265,600	231,700	25.4	129,700	252,000
Advertising & Promotion	9,900	1.3	0	19,500	10,700	1.2	1,600	52,300
General & Administrative	127,200	16.1	108,500	173,600	129,300	14.2	107,000	168,900
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	791,400	100.0	663,900	924,000	911,600	100.0	773,000	966,700
Total Cost of Broadcast Rights	166,200		81,200	281,600	123,300		17,600	223,900
Music License Fees	25,800		10,900	31,700	31,200		12,600	37,500
Rating Services	41,900		29,400	54,900	38,000		21,200	48,600
Travel & Entertainment	39,200		25,800	59,900	34,800		21,900	48,700
Depreciation & Amortization	310,500		201,100	645,300	225,900		145,800	754,200
Interest	413,600		47,300	556,400	79,000		19,500	513,700
Utility Costs	113,600		77,600	151,700	91,200		67,100	151,400
Bad Debt Expense	26,900		12,400	45,700	19,700		8,600	55,800
Legal & Auditing Fees	19,600		10,000	28,800	20,500		13,700	27,800
Corporate Allocation Charges	0		0	22,400	0		0	6,400
Employee Fringe Benefit Costs	80,000		42,800	132,000	81,500		49,200	150,800
Station Insurance Costs	22,600		14,700	29,700	19,500		15,200	27,800
Pre-Tax Profit	(96,000)		(770,200)	403,800	392,100		317,000	606,300
Profit Margin		(4.04%)	(34.40%)	16.60%		16.60%	12.69%	27.66%
Fulltime Employment	42		34	51	47		42	54
Parttime Employment	5		2	7	7		5	14

Table 70
UHF Revenue and Expense Yardsticks
Revenue Size Under $2 Million

	All Stations (34)				Profit Only Stations (15)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	61,200	4.2	0	114,100	85,500	6.8	0	123,100
National & Regional Advertisers	666,100	45.9	397,400	812,300	623,900	49.4	364,500	757,900
Local Advertisers	724,200	49.9	495,300	964,000	553,100	43.8	404,000	679,400
Total Time Sales	1,451,500	100.0	1,168,700	1,814,200	1,262,500	100.0	700,000	1,655,200
Political Advertising Revenue	3,200		200	7,200	3,500		2,200	11,500
Trade-outs & Barter	75,700		43,400	177,800	63,000		25,900	176,900
Revenues Other Than Time Sales	70,100		33,000	105,300	70,000		36,800	120,000
Total Net Revenues	1,410,000		1,151,700	1,646,900	1,258,700		1,098,600	1,446,300
Expenses:								
Engineering	230,300	15.8	136,000	248,400	187,600	18.4	103,800	248,200
Program & Production	351,400	24.2	217,100	431,600	279,000	27.4	159,000	344,100
News	103,900	7.1	27,300	205,300	88,900	8.7	71,900	219,800
Sales	221,800	15.3	145,900	263,600	135,100	13.3	74,300	188,900
Advertising & Promotion	53,700	3.7	30,700	94,700	37,000	3.6	25,700	78,200
General & Administrative	493,000	33.9	295,500	866,100	289,800	28.5	239,400	392,200
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	1,454,100	100.0	987,000	2,026,100	1,017,500	100.0	789,000	1,370,200
Salaries:								
Engineering	87,800	17.3	71,600	121,600	88,200	19.0	54,800	121,800
Program & Production	131,300	25.9	102,000	181,700	96,400	20.8	72,600	149,200
News	69,500	13.7	33,100	158,600	71,500	15.4	50,600	141,000
Sales	119,100	23.5	91,800	160,500	98,000	21.1	57,700	140,500
Advertising & Promotion	10,800	2.1	0	19,300	16,000	3.5	7,000	17,300
General & Administrative	87,900	17.4	71,000	132,000	93,300	20.1	65,900	105,300
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	506,300	100.0	430,200	669,900	463,400	100.0	301,900	576,200
Total Cost of Broadcast Rights	126,700		81,000	264,900	103,100		43,100	133,500
Music License Fees	16,300		12,100	20,500	16,900		12,700	20,700
Rating Services	26,900		15,200	33,700	18,300		11,700	29,600
Travel & Entertainment	23,400		11,900	32,700	13,700		8,300	24,500
Depreciation & Amortization	206,000		121,600	402,400	148,100		89,700	292,500
Interest	83,600		7,900	256,100	29,600		0	137,600
Utility Costs	70,100		48,800	103,600	72,800		54,300	103,900
Bad Debt Expense	14,300		8,600	33,500	11,400		3,800	15,300
Legal & Auditing Fees	14,900		6,000	36,500	13,700		6,800	16,000
Corporate Allocation Charges	0		0	41,800	2,000		0	59,200
Employee Fringe Benefit Costs	48,500		16,700	75,700	37,400		16,000	58,100
Station Insurance Costs	13,700		11,300	19,700	13,600		11,300	16,700
Pre-Tax Profit	(44,100)		(709,400)	224,900	241,200		154,800	370,800
Profit Margin		(3.13%)	(41.1%)	19.02%		19.17%	11.79%	28.19%
Fulltime Employment	35		29	39	33		26	41
Parttime Employment	5		3	7	4		3	6

Table 71
Revenue and Expense Yardsticks
UHF Independent Stations, Nationwide

Revenue & Expense Items	All Stations (60)				Profit Only Stations (37)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	0	0	0.0	0	0
National & Regional Advertisers	2,482,100	52.0	808,600	5,358,600	2,984,600	56.1	1,561,400	8,546,900
Local Advertisers	2,291,300	48.0	932,600	3,406,000	2,332,300	43.9	1,413,200	5,787,100
Total Time Sales	4,773,400	100.0	1,828,500	9,298,100	5,316,900	100.0	3,709,500	15,731,300
Political Advertising Revenue	4,700		0	17,600	8,800		0	36,700
Trade-outs & Barter	258,100		104,300	456,100	214,800		90,600	454,600
Revenues Other Than Time Sales	122,200		61,800	465,300	182,500		65,300	786,700
Total Net Revenues	4,451,900		2,286,800	7,961,700	5,109,400		3,576,600	13,677,000
Expenses:								
Engineering	449,600	11.2	309,000	721,300	412,700	10.6	367,900	719,000
Program & Production	1,587,700	39.5	699,500	3,113,800	1,560,500	40.0	847,000	5,485,400
News	32,900	0.8	0	108,300	33,100	0.8	2,500	318,700
Sales	522,800	13.0	255,800	962,700	615,100	15.8	480,200	1,088,500
Advertising & Promotion	289,100	7.2	133,700	608,100	245,900	6.3	121,300	707,800
General & Administrative	1,138,400	28.3	720,300	2,057,900	1,034,300	26.5	673,100	2,072,200
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	4,020,500	100.0	2,727,100	6,882,500	3,901,500	100.0	2,760,600	10,492,800
Salaries:								
Engineering	176,700	18.7	123,400	347,800	186,900	18.8	162,100	404,700
Program & Production	224,800	23.8	165,200	403,900	232,700	23.4	164,500	546,100
News	20,700	2.2	0	65,600	24,400	2.5	0	237,200
Sales	313,300	33.2	152,000	495,700	311,400	31.3	211,600	603,700
Advertising & Promotion	31,500	3.3	21,200	68,100	34,000	3.4	24,100	71,700
General & Administrative	176,600	18.7	128,600	282,000	205,600	20.7	162,800	346,500
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	943,700	100.0	588,500	1,597,700	995,000	100.0	890,700	2,209,400
Total Cost of Broadcast Rights	1,015,400		299,000	2,230,500	1,319,500		77,000	3,940,500
Music License Fees	31,100		13,800	83,700	52,400		23,800	124,900
Rating Services	84,700		49,300	155,100	95,900		76,300	188,700
Travel & Entertainment	55,400		25,500	96,300	65,500		28,400	119,700
Depreciation & Amortization	469,600		271,600	675,200	475,900		266,500	664,900
Interest	200,500		35,400	487,000	104,400		0	392,700
Utility Costs	133,300		103,800	201,100	142,200		109,500	213,600
Bad Debt Expense	46,000		27,300	97,700	67,100		28,900	130,300
Legal & Auditing Fees	32,700		13,200	55,100	28,800		11,400	54,300
Corporate Allocation Charges	0		0	107,500	0		0	134,400
Employee Fringe Benefit Costs	125,800		74,400	180,700	140,700		89,800	212,000
Station Insurance Costs	22,000		13,400	36,300	29,000		13,800	44,400
Pre-Tax Profit	431,400		(482,800)	1,705,800	1,207,900		386,500	2,493,200
Profit Margin		9.69%	(12.30%)	26.08%		23.64%	11.91%	30.22%
Fulltime Employment	50		37	63	57		41	75
Parttime Employment	3		2	7	5		1	11

Table 72
UHF Independent Revenue and Expense Yardsticks
ADI Markets 1 - 10

Revenue & Expense Items	All Stations (13) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	12,100	0	0.0	0	24,200
National & Regional Advertisers	11,014,900	65.8	2,397,300	17,493,200	12,346,800	67.3	4,226,700	17,922,400
Local Advertisers	5,730,600	34.2	1,137,900	9,810,900	6,007,600	32.7	1,537,700	10,417,400
Total Time Sales	16,745,500	100.0	3,875,600	26,246,900	18,354,400	100.0	6,474,800	28,806,700
Political Advertising Revenue	200		0	60,500	12,000		0	72,100
Trade-outs & Barter	435,400		144,600	492,700	455,600		203,600	498,100
Revenues Other Than Time Sales	222,400		65,800	1,858,600	297,700		61,000	1,903,600
Total Net Revenues	15,303,000		5,432,700	22,304,700	15,860,600		5,441,700	23,763,400
Expenses								
Engineering	899,900	6.9	508,300	1,142,500	719,700	6.0	545,000	1,357,500
Program & Production	7,121,200	54.4	1,781,400	9,294,000	6,395,000	53.7	1,793,500	11,526,000
News	145,300	1.1	15,300	333,600	120,700	1.0	11,500	393,400
Sales	1,384,500	10.6	387,900	2,086,800	1,882,600	15.8	525,200	2,130,800
Advertising & Promotion	900,300	6.9	195,800	1,254,500	708,400	5.9	235,800	1,136,500
General & Administrative	2,637,700	20.2	1,539,800	2,926,800	2,084,300	17.5	2,056,600	3,035,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	13,088,800	100.0	4,788,200	16,044,500	11,910,700	100.0	4,847,100	18,372,800
Salaries:								
Engineering	490,000	19.1	216,600	630,000	405,300	17.6	241,000	789,500
Program & Production	709,000	27.6	353,600	913,400	675,200	29.4	413,400	983,100
News	113,100	4.4	22,300	264,200	104,400	4.5	14,900	328,900
Sales	697,800	27.1	268,200	658,500	646,700	28.1	392,300	673,300
Advertising & Promotion	96,400	3.8	37,700	85,000	73,400	3.2	31,000	87,700
General & Administrative	464,200	18.1	199,100	446,100	394,200	17.1	248,000	469,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,570,500	100.0	1,355,800	2,648,400	2,299,100	100.0	1,571,200	2,706,800
Total Cost of Broadcast Rights	1,521,800		94,300	7,394,200	1,521,800		84,000	9,218,400
Music License Fees	101,900		55,400	203,700	138,100		69,400	220,800
Rating Services	203,900		115,200	299,600	206,800		155,900	371,100
Travel & Entertainment	105,400		43,000	159,600	111,900		43,400	170,200
Depreciation & Amortization	592,300		354,600	1,261,400	664,900		442,700	1,489,600
Interest	54,600		0	331,000	42,500		0	395,300
Utility Costs	237,900		187,100	329,900	248,600		203,200	337,600
Bad Debt Expense	108,700		69,900	199,800	91,400		65,000	199,000
Legal & Auditing Fees	28,800		14,900	49,600	28,800		15,400	55,000
Corporate Allocation Charges	1,600		0	267,400	3,300		0	305,600
Employee Fringe Benefit Costs	185,900		114,200	273,900	193,400		112,200	284,600
Station Insurance Costs	35,200		16,800	83,200	41,000		23,400	94,300
Pre-Tax Profit	2,214,200		351,500	7,238,000	3,949,900		694,400	7,956,000
Profit Margin		14.47%	6.99%	30.22%		24.90%	11.86%	30.53%
Fulltime Employment	74		57	97	75		62	100
Parttime Employment	5		2	13	5		2	7

Table 73
UHF Independent Revenue and Expense Yardsticks
ADI Markets 11 - 50

Revenue & Expense Items	All Stations (33)				Profit Only Stations (19)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	1,800	0	0.0	0	2,400
National & Regional Advertisers	2,693,000	53.0	1,148,200	4,778,500	2,772,800	52.2	1,717,600	4,871,600
Local Advertisers	2,390,300	47.0	1,148,000	3,007,100	2,543,400	47.8	1,982,100	4,353,700
Total Time Sales	5,083,300	100.0	2,517,000	8,264,300	5,316,200	100.0	3,719,400	9,078,500
Political Advertising Revenue	6,600		0	18,400	5,700		300	35,300
Trade-outs & Barter	260,500		105,400	392,700	205,100		99,000	371,300
Revenues Other Than Time Sales	124,400		57,700	583,900	157,700		66,200	838,800
Total Net Revenues	4,554,100		2,409,700	6,726,100	4,725,600		3,344,400	7,451,700
Expenses								
Engineering	481,700	11.5	316,000	727,900	375,300	10.7	340,400	649,900
Program & Production	1,654,100	39.4	654,000	2,418,500	1,459,400	41.5	745,400	2,093,400
News	14,900	0.4	0	51,700	30,100	0.9	0	84,300
Sales	616,700	14.7	287,500	825,200	575,500	16.4	475,700	851,300
Advertising & Promotion	277,100	6.6	132,600	589,700	219,500	6.2	79,500	435,900
General & Administrative	1,152,900	27.5	733,700	1,592,200	855,700	24.3	619,900	1,389,400
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	4,197,400	100.0	2,972,500	5,976,400	3,515,600	100.0	2,719,800	5,496,600
Salaries								
Engineering	190,800	20.6	129,500	330,000	142,200	18.4	133,700	318,300
Program & Production	238,400	25.8	171,100	305,800	185,600	24.0	205,200	336,800
News	4,800	0.5	0	28,700	17,200	2.2	0	34,400
Sales	292,300	31.6	173,000	429,200	238,600	30.8	184,800	529,800
Advertising & Promotion	32,400	3.5	19,900	59,500	26,300	3.4	22,000	57,400
General & Administrative	166,000	17.9	130,600	272,500	164,700	21.3	126,800	297,900
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	924,800	100.0	612,900	1,301,100	774,600	100.0	713,400	1,308,700
Total Cost of Broadcast Rights	1,304,000		642,100	2,155,700	1,319,500		704,000	2,029,200
Music License Fees	28,900		12,900	72,400	43,900		20,600	92,200
Rating Services	85,000		65,100	123,300	89,100		80,600	126,300
Travel & Entertainment	55,400		26,800	81,700	64,200		22,600	88,100
Depreciation & Amortization	518,200		358,400	712,600	486,300		304,500	610,300
Interest	200,500		28,300	518,300	125,300		0	307,000
Utility Costs	142,200		106,800	180,500	127,200		108,500	158,700
Bad Debt Expense	44,000		27,600	99,200	59,400		31,900	131,800
Legal & Auditing Fees	34,900		15,200	55,100	31,800		11,400	53,900
Corporate Allocation Charges	0		0	93,000	0		0	107,500
Employee Fringe Benefit Costs	135,500		74,500	172,300	143,100		59,300	202,600
Station Insurance Costs	22,700		14,800	31,200	26,900		12,600	37,100
Pre-Tax Profit	356,700		(545,400)	1,393,700	1,210,000		385,000	2,012,400
Profit Margin		7.83%	(9.32%)	27.26%		25.61%	11.95%	32.57%
Fulltime Employment	50		37	59	51		39	60
Parttime Employment	3		1	7	4		1	15

Table 74
UHF Independent Revenue and Expense Yardsticks
ADI Markets 51 - 125

Revenue & Expense Items	All Stations (14) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (7) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	0	0	0.0	0	0
National & Regional Advertisers	1,137,000	51.8	413,700	1,891,900	1,819,100	43.1	225,000	2,605,500
Local Advertisers	1,059,900	48.2	393,100	2,107,100	2,400,500	56.9	200,000	2,643,800
Total Time Sales	2,196,900	100.0	846,800	4,251,800	4,219,600	100.0	629,000	4,685,100
Political Advertising Revenue	2,900		0	13,800	11,500		1,200	18,000
Trade-outs & Barter	182,100		91,700	449,800	106,000		57,600	210,000
Revenues Other Than Time Sales	91,300		51,800	167,700	120,000		59,600	201,200
Total Net Revenues	2,164,200		869,400	3,614,900	3,605,800		654,900	3,815,100
Expenses:								
Engineering	196,800	8.8	156,500	403,500	347,400	12.6	47,600	454,100
Program & Production	790,800	35.3	562,600	1,563,200	1,137,700	41.1	162,300	1,602,400
News	9,900	0.4	0	232,600	199,100	7.2	9,900	428,500
Sales	344,400	15.4	200,100	501,900	441,000	15.9	26,300	645,600
Advertising & Promotion	152,900	6.8	87,600	337,700	117,400	4.2	29,400	306,300
General & Administrative	748,600	33.4	576,800	1,160,900	524,000	18.9	306,900	1,164,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,243,400	100.0	1,604,200	3,428,300	2,766,500	100.0	500,000	3,346,600
Salaries:								
Engineering	77,200	14.3	87,600	171,400	124,200	13.3	98,300	231,000
Program & Production	123,900	23.0	162,100	215,400	123,300	13.2	97,100	164,500
News	20,700	3.8	0	220,100	207,900	22.3	274,700	274,700
Sales	189,400	35.2	116,100	366,300	274,800	29.5	187,200	436,000
Advertising & Promotion	20,500	3.8	9,000	35,100	21,300	2.3	16,900	60,200
General & Administrative	106,800	19.8	86,700	228,500	179,300	19.3	112,000	262,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	538,500	100.0	497,700	948,100	930,700	100.0	258,600	1,132,600
Total Cost of Broadcast Rights	429,800		224,400	864,800	60,000		25,100	2,075,500
Music License Fees	19,800		11,300	31,800	25,600		11,700	43,200
Rating Services	39,400		25,100	64,500	30,000		12,300	90,900
Travel & Entertainment	28,500		21,600	81,400	25,200		9,500	66,500
Depreciation & Amortization	245,900		162,500	400,500	174,600		132,200	346,900
Interest	407,600		114,200	580,400	288,100		62,700	694,900
Utility Costs	100,500		66,600	112,600	109,500		93,300	113,400
Bad Debt Expense	32,100		16,300	45,100	28,400		9,700	42,400
Legal & Auditing Fees	28,600		1,800	69,400	6,900		1,000	81,200
Corporate Allocation Charges	5,700		0	100,000	100,000		50,000	136,700
Employee Fringe Benefit Costs	102,900		63,400	116,200	106,600		94,000	167,900
Station Insurance Costs	15,300		10,500	23,900	18,300		11,500	45,800
Pre-Tax Profit	(79,200)		(791,900)	459,800	839,300		154,800	889,700
Profit Margin		(3.66%)	(55.50%)	23.37%		23.28%	7.19%	24.43%
Fulltime Employment	41		33	50	49		26	58
Parttime Employment	2		1	5	4		2	13

Table 75
UHF Independent Revenue and Expense Yardsticks
Revenue Size $8 Million & Over

Revenue & Expense Items	All Stations (15) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		—Profit Only Stations (13) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	20,400	0	0.0	0	12,100
National & Regional Advertisers	11,730,900	63.9	6,182,100	17,063,900	11,759,000	60.7	6,122,100	17,493,200
Local Advertisers	6,623,500	36.1	5,144,500	9,529,900	7,612,700	39.3	5,708,700	9,973,700
Total Time Sales	18,354,400	100.0	12,631,500	25,138,100	19,371,700	100.0	14,559,400	26,972,400
Political Advertising Revenue	31,700		1,600	72,100	31,700		3,500	91,500
Trade-outs & Barter	498,100		300,100	774,700	487,300		278,700	621,100
Revenues Other Than Time Sales	222,400		66,200	734,600	222,400		63,600	1,229,800
Total Net Revenues	15,303,000		9,226,800	22,245,400	15,860,600		10,501,400	23,004,400
Expenses:								
Engineering	953,000	8.4	586,200	1,466,300	906,500	7.8	587,600	1,650,000
Program & Production	5,943,000	52.2	4,048,200	9,958,200	6,243,700	53.5	3,443,100	10,742,100
News	199,400	1.8	42,600	587,600	296,900	2.5	34,100	617,600
Sales	1,412,400	12.4	930,800	2,042,900	1,343,500	11.5	983,500	2,086,800
Advertising & Promotion	746,300	6.6	584,500	1,136,500	853,800	7.3	625,000	1,137,500
General & Administrative	2,130,400	18.7	2,017,400	2,817,900	2,026,500	17.4	2,037,000	2,726,900
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	11,384,500	100.0	9,525,600	14,859,000	11,670,800	100.0	8,413,100	16,615,900
Salaries:								
Engineering	518,300	21.2	294,300	789,500	515,200	19.7	331,500	983,700
Program & Production	602,700	24.7	335,800	843,700	686,600	26.3	374,600	913,400
News	151,700	6.2	26,000	444,800	218,600	8.4	28,900	458,100
Sales	709,100	29.1	511,000	679,900	704,900	27.0	540,900	711,600
Advertising & Promotion	84,300	3.5	57,200	97,900	83,800	3.2	57,800	97,900
General & Administrative	374,500	15.3	248,000	469,200	400,900	15.4	238,600	508,300
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,440,600	100.0	1,857,700	2,787,900	2,609,900	100.0	2,030,400	3,032,000
Total Cost of Broadcast Rights	4,252,600		2,075,500	6,395,100	4,252,600		1,573,100	7,806,700
Music License Fees	131,400		69,400	214,400	138,100		76,500	217,600
Rating Services	206,500		130,500	275,600	206,500		134,100	291,600
Travel & Entertainment	149,000		105,400	182,200	149,000		108,600	188,000
Depreciation & Amortization	664,900		443,800	1,002,700	662,400		443,300	953,200
Interest	0		0	482,000	0		0	379,200
Utility Costs	203,200		158,700	322,200	224,100		142,900	329,900
Bad Debt Expense	90,000		35,800	215,800	91,400		42,700	306,600
Legal & Auditing Fees	21,900		14,500	60,900	21,900		15,100	57,900
Corporate Allocation Charges	1,600		0	274,600	70,700		0	275,500
Employee Fringe Benefit Costs	213,000		163,700	322,600	241,900		175,600	361,800
Station Insurance Costs	45,100		23,900	74,100	45,100		26,700	87,300
Pre-Tax Profit	3,918,500		2,021,900	7,386,400	4,189,800		2,459,100	7,671,200
Profit Margin		25.61%	14.47%	30.53%		26.42%	21.56%	31.37%
Fulltime Employment	85		73	100	89		75	102
Parttime Employment	7		3	21	14		5	21

Table 76
UHF Independent Revenue and Expense Yardsticks
Revenue Size $4 Million - $8 Million

	All Stations (17)				Profit Only Stations (12)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	7,000	0	0.0	0	64,600
National & Regional Advertisers	3,226,700	58.5	2,605,000	4,538,100	2,925,700	55.0	2,577,100	4,224,900
Local Advertisers	2,290,000	41.5	1,763,800	2,932,300	2,390,800	45.0	1,351,000	2,878,400
Total Time Sales	5,516,700	100.0	5,057,600	7,265,500	5,316,500	100.0	5,044,800	6,250,300
Political Advertising Revenue	7,600		300	16,400	6,100		0	26,200
Trade-outs & Barter	283,200		180,200	424,700	240,100		123,200	346,300
Revenues Other Than Time Sales	124,400		54,900	633,400	103,300		50,100	687,600
Total Net Revenues	5,381,300		4,607,700	6,069,900	5,066,400		4,580,900	5,437,200
Expenses:								
Engineering	482,400	9.8	384,800	721,900	436,700	9.8	345,000	508,000
Program & Production	1,951,300	39.6	1,310,300	2,411,100	1,807,900	40.7	1,152,100	1,951,000
News	35,500	0.7	0	42,300	35,300	0.8	5,500	52,000
Sales	702,800	14.3	526,100	632,000	650,200	14.6	525,600	720,800
Advertising & Promotion	354,800	7.2	165,600	569,700	263,100	5.9	136,400	352,800
General & Administrative	1,399,600	28.4	1,020,600	1,581,700	1,246,000	28.1	833,200	1,586,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	4,926,400	100.0	4,164,900	5,873,400	4,439,300	100.0	3,978,100	4,755,200
Salaries:								
Engineering	221,000	20.3	157,200	323,200	182,400	17.3	140,500	229,100
Program & Production	251,900	23.2	167,800	291,700	260,900	24.8	177,500	292,900
News	17,300	1.6	0	29,500	26,600	2.5	2,600	33,200
Sales	328,000	30.2	239,800	411,400	300,600	28.6	197,100	401,100
Advertising & Promotion	36,600	3.4	21,700	59,500	27,700	2.6	21,600	42,700
General & Administrative	233,000	21.4	141,600	283,200	254,500	24.2	137,800	309,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,087,800	100.0	897,400	1,281,800	1,052,700	100.0	893,000	1,234,700
Total Cost of Broadcast Rights	1,495,500		951,400	1,978,000	1,311,800		827,700	1,544,200
Music License Fees	52,300		29,800	92,800	48,100		32,700	80,900
Rating Services	94,900		83,800	142,900	89,100		81,800	97,200
Travel & Entertainment	66,700		30,300	85,500	65,500		29,800	82,200
Depreciation & Amortization	568,000		430,300	926,500	502,300		358,400	1,009,200
Interest	200,500		21,300	351,200	148,100		0	304,800
Utility Costs	159,000		120,300	202,500	132,100		114,800	159,700
Bad Debt Expense	80,500		40,500	121,000	88,300		39,900	123,500
Legal & Auditing Fees	36,100		31,800	63,900	35,800		31,800	54,900
Corporate Allocation Charges	0		0	114,500	0		0	104,000
Employee Fringe Benefit Costs	143,100		76,500	175,400	131,400		73,800	166,300
Station Insurance Costs	23,800		15,900	35,800	29,000		15,800	38,100
Pre-Tax Profit	454,900		(283,800)	1,221,800	627,100		388,800	1,677,800
Profit Margin		8.45%	(4.86%)	24.13%		12.38%	7.99%	28.83%
Fulltime Employment	51		41	57	50		40	57
Parttime Employment	2		1	5	2		1	5

Table 77
UHF Independent Revenue and Expense Yardsticks
Revenue Size Under $4 Million

Revenue & Expense Items	All Stations (28) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (12) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	0	0.0	0	0	0	0.0	0	0
National & Regional Advertisers	895,800	48.5	370,100	1,645,900	684,500	39.5	99,400	1,682,100
Local Advertisers	949,500	51.5	429,700	1,953,200	1,046,400	60.5	217,400	2,149,100
Total Time Sales	1,845,300	100.0	941,300	3,692,100	1,730,900	100.0	629,100	4,094,600
Political Advertising Revenue	100		0	8,500	0		0	12,500
Trade-outs & Barter	119,200		50,000	259,000	57,600		8,500	119,200
Revenues Other Than Time Sales	99,300		53,100	196,500	164,800		82,100	821,100
Total Net Revenues	2,257,700		1,280,500	3,311,000	2,777,900		888,700	3,591,200
Expenses:								
Engineering	279,500	12.0	198,600	472,100	535,700	24.5	96,300	472,100
Program & Production	767,200	33.0	361,100	1,382,200	845,200	38.6	244,700	1,602,400
News	0	0.0	0	14,300	0	0.0	0	9,900
Sales	258,900	11.1	160,100	482,800	65,100	3.0	17,000	492,400
Advertising & Promotion	156,500	6.7	47,400	278,800	141,200	6.4	25,400	166,400
General & Administrative	864,100	37.1	445,400	1,169,700	602,800	27.5	343,600	630,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,326,200	100.0	1,813,300	3,327,900	2,190,200	100.0	616,700	3,043,100
Salaries:								
Engineering	100,600	19.8	86,500	172,200	234,100	28.0	91,100	237,900
Program & Production	150,700	29.6	152,800	230,800	234,700	28.1	122,800	256,800
News	0	0.0	0	0	0	0.0	0	0
Sales	119,500	23.5	62,200	343,000	77,000	9.2	13,700	353,800
Advertising & Promotion	20,500	4.0	0	34,300	42,200	5.1	12,900	41,800
General & Administrative	117,400	23.1	90,900	191,000	247,500	29.6	105,700	241,600
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	508,800	100.0	502,800	918,600	835,500	100.0	434,000	961,700
Total Cost of Broadcast Rights	416,800		62,500	811,600	42,600		14,000	703,500
Music License Fees	16,000		9,100	23,100	20,100		10,600	31,100
Rating Services	46,800		23,700	66,400	27,300		0	77,200
Travel & Entertainment	28,200		20,200	47,900	21,900		11,500	39,100
Depreciation & Amortization	275,200		172,800	449,300	195,700		145,300	321,200
Interest	407,600		67,700	553,000	191,400		54,600	553,000
Utility Costs	107,300		71,900	135,400	111,500		89,700	149,000
Bad Debt Expense	31,300		16,000	46,600	24,200		12,000	59,400
Legal & Auditing Fees	20,600		5,300	54,800	12,600		1,300	26,000
Corporate Allocation Charges	0		0	87,000	0		0	111,700
Employee Fringe Benefit Costs	78,600		34,200	109,300	93,600		18,700	108,000
Station Insurance Costs	14,900		11,400	24,600	12,300		8,800	27,300
Pre-Tax Profit	(68,500)		(880,800)	369,500	587,700		180,900	836,100
Profit Margin		(3.03%)	(53.90%)	18.43%		21.16%	9.29%	40.93%
Fulltime Employment	37		32	48	43		27	54
Parttime Employment	3		1	6	3		0	10

Table 78
Revenue and Expense Yardsticks
UHF Affiliate Stations, Nationwide

	All Stations (83)				Profit Only Stations (58)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	329,700	8.1	146,200	404,300	352,500	8.3	170,500	426,300
National & Regional Advertisers	1,771,400	43.5	862,400	2,654,000	1,955,400	46.0	1,083,000	2,710,000
Local Advertisers	1,966,800	48.3	980,500	2,636,000	1,947,400	45.8	1,065,200	2,751,700
Total Time Sales	4,067,900	100.0	1,979,800	5,507,300	4,255,300	100.0	2,584,100	5,657,200
Political Advertising Revenue	9,600		2,600	49,000	14,500		3,600	63,400
Trade-outs & Barter	84,800		47,200	164,200	84,900		41,500	189,500
Revenues Other Than Time Sales	69,000		38,900	150,100	70,200		41,500	152,600
Total Net Revenues	3,579,800		1,874,500	4,881,900	3,731,300		2,320,000	4,920,000
Expenses:								
Engineering	411,000	13.3	257,500	508,200	393,900	13.2	262,400	514,600
Program & Production	647,000	21.0	338,900	842,400	676,000	22.6	408,500	904,300
News	377,900	12.3	178,200	560,000	394,400	13.2	201,700	591,300
Sales	430,600	14.0	256,600	542,200	402,800	13.5	260,800	569,200
Advertising & Promotion	133,000	4.3	61,300	168,900	127,200	4.3	72,000	171,600
General & Administrative	1,079,600	35.1	603,100	1,598,600	995,900	33.3	548,200	1,371,800
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,079,000	100.0	1,822,500	3,944,100	2,990,300	100.0	1,705,500	3,719,600
Salaries:								
Engineering	182,000	16.1	109,700	283,000	180,800	16.4	111,600	289,000
Program & Production	220,100	19.5	141,100	280,600	209,900	19.0	155,600	294,400
News	264,200	23.4	127,700	432,100	268,200	24.3	134,300	449,500
Sales	276,900	24.6	167,500	343,900	266,500	24.2	181,800	347,800
Advertising & Promotion	19,800	1.8	10,000	30,600	21,300	1.9	9,300	31,300
General & Administrative	164,500	14.6	112,300	194,200	156,000	14.1	112,900	212,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,127,500	100.0	745,400	1,505,200	1,102,800	100.0	828,500	1,559,000
Total Cost of Broadcast Rights	225,900		117,800	361,100	242,500		118,400	454,100
Music License Fees	47,400		22,000	62,800	51,800		30,100	69,800
Rating Services	49,400		31,100	71,000	53,700		35,600	76,500
Travel & Entertainment	37,700		25,900	61,000	37,900		25,700	57,700
Depreciation & Amortization	296,400		193,300	635,800	290,300		160,400	517,300
Interest	84,500		0	291,600	28,400		0	190,300
Utility Costs	116,000		72,300	151,600	124,200		76,600	151,800
Bad Debt Expense	23,800		12,400	42,500	22,900		11,900	43,800
Legal & Auditing Fees	18,800		8,300	33,800	21,100		10,000	31,500
Corporate Allocation Charges	16,500		0	112,100	37,800		0	145,300
Employee Fringe Benefit Costs	90,700		55,300	227,900	127,200		57,800	260,700
Station Insurance Costs	22,900		14,000	35,600	22,500		14,600	36,700
Pre-Tax Profit	500,800		(107,800)	980,600	741,000		300,100	1,269,500
Profit Margin		13.99%	(4.59%)	25.44%		19.86%	13.29%	28.35%
Fulltime Employment	54		40	72	56		45	74
Parttime Employment	6		3	7	6		4	8

Table 79
UHF Affiliate Revenue and Expense Yardsticks
ADI Markets 1 - 50

Revenue & Expense Items	All Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (7) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	396,000	7.4	304,600	462,500	516,500	7.6	353,400	679,600
National & Regional Advertisers	2,957,900	55.0	1,445,000	4,683,700	3,346,100	49.5	2,169,000	7,179,400
Local Advertisers	2,024,900	37.6	1,339,200	3,432,800	2,903,600	42.9	1,425,800	3,432,800
Total Time Sales	5,378,800	100.0	3,950,100	7,927,500	6,766,300	100.0	4,101,400	14,030,900
Political Advertising Revenue	21,000		900	62,600	37,200		900	62,600
Tradeouts & Barter	127,100		87,000	341,600	206,100		38,500	357,600
Revenues Other Than Time Sales	55,500		40,900	174,200	53,600		40,900	172,000
Total Net Revenues	4,499,500		3,387,900	6,681,900	5,710,400		3,598,000	11,588,400
Expenses:								
Engineering	512,200	13.6	370,400	771,200	521,700	13.2	482,500	870,900
Program & Production	1,445,500	38.4	674,500	2,118,500	1,472,300	37.3	688,900	2,118,500
News	314,700	8.4	162,100	1,012,000	447,600	11.3	172,300	1,478,800
Sales	375,900	10.0	312,000	811,000	374,000	9.5	312,000	1,154,000
Advertising & Promotion	195,500	5.2	105,400	373,300	193,400	4.9	105,400	587,900
General & Administrative	923,400	24.5	823,600	1,605,900	940,500	23.8	842,100	1,536,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,767,100	100.0	2,395,300	7,327,100	3,949,400	100.0	2,836,500	7,327,100
Salaries:								
Engineering	274,700	23.0	160,900	429,000	343,700	21.0	203,800	429,000
Program & Production	184,400	15.5	141,100	454,900	315,600	19.3	141,100	737,200
News	251,000	21.0	122,000	805,600	386,200	23.6	81,400	1,085,900
Sales	303,400	25.4	211,400	496,000	299,800	18.3	197,600	627,000
Advertising & Promotion	31,500	2.6	27,900	74,000	56,900	3.5	7,500	89,600
General & Administrative	148,000	12.4	102,600	248,200	236,000	14.4	115,900	261,400
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,193,100	100.0	776,700	2,392,700	1,638,100	100.0	1,027,600	2,818,600
Total Cost of Broadcast Rights	849,000		462,500	1,378,900	887,600		469,600	1,378,900
Music License Fees	56,100		43,400	84,200	62,800		51,600	113,100
Rating Services	105,800		99,900	116,300	105,800		105,000	132,000
Travel & Entertainment	42,600		34,300	93,900	37,700		34,300	77,600
Depreciation & Amortization	253,800		160,000	748,900	167,700		117,500	748,900
Interest	28,400		0	85,700	4,000		0	85,700
Utility Costs	165,200		125,600	251,700	165,200		133,800	251,700
Bad Debt Expense	40,000		25,000	54,100	52,700		36,300	67,200
Legal & Auditing Fees	14,100		5,900	29,900	18,800		13,000	34,300
Corporate Allocation Charges	84,400		0	156,700	65,000		0	156,700
Employee Fringe Benefit Costs	159,900		78,900	383,100	225,800		111,900	516,500
Station Insurance Costs	28,900		12,400	40,000	28,900		12,000	56,000
Pre-Tax Profit	732,400		(311,000)	2,998,200	1,761,000		551,400	4,261,300
Profit Margin		16.28%	(14.90%)	36.77%		30.84%	16.28%	37.60%
Fulltime Employment	54		40	94	68		43	104
Parttime Employment	6		5	6	6		5	6

Table 80
UHF Affiliate Revenue and Expense Yardsticks
ADI Markets 51 - 100

Revenue & Expense Items	All Stations (33) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (28) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	370,100	6.9	274,800	481,500	373,300	7.0	274,200	482,400
National & Regional Advertisers	2,476,800	46.5	1,518,600	3,343,200	2,453,900	46.0	1,531,700	3,407,900
Local Advertisers	2,478,600	46.5	1,713,900	2,997,200	2,505,400	47.0	1,676,300	3,045,300
Total Time Sales	5,325,500	100.0	4,112,000	5,913,700	5,332,600	100.0	4,174,000	5,798,600
Political Advertising Revenue	56,400		11,100	90,500	50,900		10,700	152,600
Trade-outs & Barter	102,700		59,500	187,500	98,200		57,300	167,100
Revenues Other Than Time Sales	79,600		42,900	179,400	80,700		44,200	174,400
Total Net Revenues	4,628,700		3,584,300	5,155,800	4,695,700		3,592,200	5,020,800
Expenses:								
Engineering	469,800	12.6	343,400	602,000	439,500	12.2	340,400	610,800
Program & Production	807,400	21.6	540,500	988,900	824,200	22.9	579,700	973,000
News	555,500	14.9	358,700	764,100	535,000	14.8	342,200	736,100
Sales	530,500	14.2	298,100	692,100	526,300	14.6	307,500	680,100
Advertising & Promotion	162,700	4.4	94,400	199,800	163,400	4.5	93,600	203,400
General & Administrative	1,203,500	32.3	911,400	1,914,900	1,114,300	30.9	867,000	1,564,000
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,729,500	100.0	3,002,400	4,821,000	3,602,700	100.0	2,720,300	4,643,100
Salaries:								
Engineering	240,900	16.4	149,800	339,100	222,200	15.6	146,800	314,000
Program & Production	281,400	19.2	200,700	354,300	277,100	19.4	204,100	358,500
News	381,800	26.0	252,600	519,300	372,500	26.1	246,900	528,100
Sales	351,200	24.0	248,700	392,100	349,400	24.5	252,000	382,800
Advertising & Promotion	25,100	1.7	14,200	32,400	24,300	1.7	13,500	33,000
General & Administrative	185,700	12.7	142,400	221,200	180,100	12.6	131,300	219,400
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,466,200	100.0	1,123,600	1,795,900	1,425,700	100.0	1,114,600	1,766,900
Total Cost of Broadcast Rights	271,400		128,600	455,900	275,800		155,100	455,900
Music License Fees	59,200		48,000	80,400	57,400		46,700	84,300
Rating Services	61,600		54,200	76,500	63,000		53,700	76,600
Travel & Entertainment	46,100		32,700	79,400	42,400		32,500	70,600
Depreciation & Amortization	368,700		267,700	800,000	345,500		267,600	653,600
Interest	44,500		0	245,800	15,400		0	115,800
Utility Costs	125,000		98,700	161,500	129,400		93,200	168,600
Bad Debt Expense	25,300		12,500	41,700	22,000		11,800	36,000
Legal & Auditing Fees	27,200		12,700	46,900	26,200		11,900	42,200
Corporate Allocation Charges	38,800		0	169,700	93,600		4,000	195,700
Employee Fringe Benefit Costs	190,800		79,000	287,100	190,700		82,400	289,000
Station Insurance Costs	28,800		17,500	37,100	27,600		16,300	37,100
Pre-Tax Profit	899,200		201,700	1,470,600	1,093,000		403,400	1,738,900
Profit Margin		19.43%	4.50%	28.02%		23.28%	13.77%	29.35%
Fulltime Employment	65		55	85	64		54	87
Parttime Employment	6		3	11	6		5	11

Table 81
UHF Affiliate Revenue and Expense Yardsticks
ADI Markets 101 & Over

Revenue & Expense Items	All Stations (39) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (23) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	160,300	7.0	110,700	279,000	179,200	7.6	113,000	349,200
National & Regional Advertisers	1,000,100	43.6	661,100	1,492,000	1,046,500	44.1	739,400	1,495,900
Local Advertisers	1,131,100	49.4	679,400	1,664,300	1,146,000	48.3	653,400	1,833,900
Total Time Sales	2,291,500	100.0	1,609,700	3,057,000	2,371,700	100.0	1,587,900	4,073,200
Political Advertising Revenue	3,700		1,300	8,300	4,300		2,400	10,200
Trade-outs & Barter	68,500		32,900	98,900	52,800		28,500	161,800
Revenues Other Than Time Sales	52,600		31,000	100,600	52,500		23,600	94,100
Total Net Revenues	2,022,700		1,446,300	2,674,000	2,047,200		1,374,900	3,589,300
Expenses:								
Engineering	265,200	14.4	229,100	378,200	239,600	14.4	214,400	343,700
Program & Production	368,600	20.0	265,800	500,400	382,400	23.1	322,200	525,200
News	217,000	11.8	97,600	348,300	200,600	12.1	95,700	348,300
Sales	287,500	15.6	177,300	401,500	238,500	14.4	147,900	400,400
Advertising & Promotion	78,700	4.3	37,700	115,400	72,800	4.4	36,500	109,700
General & Administrative	621,700	33.8	394,100	1,371,000	524,800	31.6	314,000	891,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	1,838,700	100.0	1,437,100	2,986,600	1,658,700	100.0	1,048,500	2,855,900
Salaries:								
Engineering	117,100	16.8	87,100	169,300	136,800	17.0	90,600	170,400
Program & Production	139,600	20.0	107,100	217,700	166,300	20.6	129,400	217,900
News	153,700	22.0	70,800	251,800	174,400	21.6	62,800	255,900
Sales	164,600	23.6	113,800	266,900	191,900	23.8	113,800	318,300
Advertising & Promotion	12,700	1.8	0	21,200	16,900	2.1	0	24,900
General & Administrative	110,900	15.9	95,200	154,200	119,400	14.8	92,300	142,100
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	698,500	100.0	547,700	1,079,800	805,600	100.0	488,500	1,093,700
Total Cost of Broadcast Rights	157,800		102,200	241,000	160,100		104,100	247,800
Music License Fees	24,600		16,500	44,200	27,900		17,300	48,600
Rating Services	32,900		25,100	41,900	35,500		20,600	41,900
Travel & Entertainment	32,600		21,600	48,700	32,100		17,400	48,700
Depreciation & Amortization	214,300		143,300	515,500	197,300		127,200	309,200
Interest	140,300		7,400	386,700	51,800		0	291,600
Utility Costs	92,500		54,300	125,400	92,500		59,800	124,200
Bad Debt Expense	16,900		11,200	37,100	15,700		10,200	43,700
Legal & Auditing Fees	16,000		7,100	25,400	16,000		7,100	23,400
Corporate Allocation Charges	0		0	49,700	0		0	66,100
Employee Fringe Benefit Costs	60,900		33,100	104,100	61,200		39,400	108,400
Station Insurance Costs	20,100		13,800	30,400	19,500		14,600	24,900
Pre-Tax Profit	184,000		(224,700)	375,600	388,500		217,800	473,800
Profit Margin		9.10%	(14.80%)	19.61%		18.98%	10.11%	21.32%
Fulltime Employment	45		35	55	46		36	55
Parttime Employment	5		3	7	6		4	6

Table 82
UHF Affiliate Revenue and Expense Yardsticks
Revenue Size $5 Million & Over

Revenue & Expense Items	All Stations (15)				Profit Only Stations (11)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	433,000	5.7	381,900	679,600	480,900	5.7	399,100	748,000
National & Regional Advertisers	3,870,100	50.9	2,842,400	4,758,100	4,496,700	53.4	3,472,500	5,957,700
Local Advertisers	3,295,000	43.4	2,834,200	4,550,100	3,438,000	40.9	2,636,000	4,610,300
Total Time Sales	7,598,100	100.0	6,546,300	9,859,400	8,415,600	100.0	6,566,100	11,286,800
Political Advertising Revenue	62,600		19,800	164,100	65,700		40,000	164,100
Trade-outs & Barter	112,100		61,600	357,600	142,600		40,500	500,000
Revenues Other Than Time Sales	150,300		78,500	258,100	106,000		47,900	238,700
Total Net Revenues	6,641,900		5,578,900	8,673,600	8,334,600		5,710,400	9,610,900
Expenses								
Engineering	562,700	11.2	460,500	722,900	655,800	11.4	460,500	722,900
Program & Production	1,241,200	24.7	1,015,700	1,987,800	1,373,700	23.8	1,015,700	1,956,400
News	909,800	18.1	719,800	1,415,000	1,110,700	19.3	669,400	1,516,400
Sales	702,200	14.0	425,900	811,000	774,300	13.4	425,900	1,154,000
Advertising & Promotion	159,600	3.2	155,700	348,700	233,100	4.0	158,600	563,400
General & Administrative	1,446,400	28.8	1,104,800	2,323,500	1,616,600	28.0	992,400	2,070,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	5,021,900	100.0	4,677,300	7,322,200	5,764,300	100.0	4,281,900	7,010,800
Salaries:								
Engineering	284,800	15.8	212,900	440,400	294,000	13.6	212,900	440,400
Program & Production	336,300	18.6	288,300	505,700	406,000	18.8	288,300	531,500
News	600,700	33.3	465,000	870,400	725,300	33.6	455,200	1,003,700
Sales	380,400	21.1	347,100	581,900	439,200	20.3	347,100	612,000
Advertising & Promotion	27,500	1.5	25,700	63,600	39,600	1.8	27,500	80,500
General & Administrative	176,300	9.8	157,100	261,400	254,300	11.8	170,300	359,000
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,806,000	100.0	1,596,200	2,522,700	2,158,500	100.0	1,596,200	2,724,100
Total Cost of Broadcast Rights	690,000		445,800	1,133,300	675,000		498,700	1,010,400
Music License Fees	83,300		62,400	107,000	92,600		67,300	123,200
Rating Services	74,800		56,500	115,900	77,600		56,500	120,200
Travel & Entertainment	79,000		47,200	90,900	74,100		47,200	102,700
Depreciation & Amortization	731,500		338,200	1,061,600	517,300		296,500	808,700
Interest	95,100		0	250,900	1,100		0	158,400
Utility Costs	195,800		121,000	253,400	220,500		169,800	270,200
Bad Debt Expense	36,400		24,700	61,800	36,300		20,400	57,400
Legal & Auditing Fees	36,400		17,300	51,400	36,400		21,300	51,400
Corporate Allocation Charges	65,000		13,100	281,600	127,000		0	294,200
Employee Fringe Benefit Costs	289,400		242,200	379,800	308,100		242,200	426,800
Station Insurance Costs	35,700		30,600	56,500	38,000		32,900	56,500
Pre-Tax Profit	1,620,000		(95,000)	3,164,800	2,570,300		1,033,100	3,569,900
Profit Margin		24.39%	(1.81%)	36.77%		30.84%	18.09%	38.97%
Fulltime Employment	93		78	101	93		78	115
Parttime Employment	6		4	11	6		5	11

Table 83
UHF Affiliate Revenue and Expense Yardsticks
Revenue Size $4 Million - $5 Million

Revenue & Expense Items	All Stations (16) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (13) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	351,200	6.6	296,500	428,400	371,400	6.8	301,200	463,400
National & Regional Advertisers	2,366,100	44.2	1,850,800	2,723,200	2,357,600	43.1	1,922,900	2,647,500
Local Advertisers	2,641,800	49.3	2,073,300	2,881,900	2,738,700	50.1	2,336,300	2,954,000
Total Time Sales	5,359,200	100.0	5,026,300	5,608,500	5,467,700	100.0	5,165,500	5,695,200
Political Advertising Revenue	16,200		9,600	87,400	24,200		8,100	138,800
Trade-outs & Barter	98,200		58,200	165,900	102,700		52,100	162,200
Revenues Other Than Time Sales	126,900		44,200	223,100	111,200		51,900	291,000
Total Net Revenues	4,695,700		4,445,600	4,907,700	4,774,000		4,513,900	4,924,200
Expenses								
Engineering	534,300	14.3	375,400	583,900	515,000	14.0	354,300	604,200
Program & Production	791,800	21.2	595,700	924,400	780,700	21.3	607,200	897,100
News	539,700	14.4	416,500	648,700	589,100	16.0	435,400	666,000
Sales	531,200	14.2	422,200	668,100	557,100	15.2	460,400	686,700
Advertising & Promotion	156,300	4.2	94,400	214,400	145,400	4.0	85,200	187,800
General & Administrative	1,185,900	31.7	896,800	1,968,600	1,084,900	29.5	872,100	1,704,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,739,200	100.0	3,494,300	4,643,100	3,672,100	100.0	3,294,300	4,292,100
Salaries								
Engineering	254,300	17.3	195,100	348,000	241,300	16.3	164,000	314,700
Program & Production	275,800	18.8	194,200	321,100	279,500	18.8	188,100	358,200
News	386,100	26.3	307,200	489,900	425,700	28.7	311,500	499,800
Sales	343,200	23.4	327,500	368,100	336,700	22.7	329,000	372,800
Advertising & Promotion	28,900	2.0	14,100	33,300	19,800	1.3	7,100	30,700
General & Administrative	178,000	12.1	154,800	231,200	180,600	12.2	158,100	225,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,466,200	100.0	1,337,600	1,665,200	1,483,600	100.0	1,342,500	1,742,100
Total Cost of Broadcast Rights	278,900		222,900	365,100	280,200		224,100	363,100
Music License Fees	58,000		52,100	73,600	63,100		52,500	79,700
Rating Services	60,000		52,600	77,800	60,000		54,100	77,800
Travel & Entertainment	56,300		34,100	89,200	55,900		35,200	76,300
Depreciation & Amortization	375,600		292,800	794,800	345,500		290,900	747,700
Interest	51,300		0	220,200	15,400		0	138,600
Utility Costs	133,100		109,900	151,800	136,300		103,200	151,800
Bad Debt Expense	24,500		12,900	37,000	30,400		14,200	36,700
Legal & Auditing Fees	16,600		4,000	31,700	23,000		6,800	35,900
Corporate Allocation Charges	129,400		38,100	241,100	143,300		66,200	229,600
Employee Fringe Benefit Costs	154,300		73,300	282,600	227,200		74,200	289,600
Station Insurance Costs	27,000		17,400	35,600	23,200		15,300	29,400
Pre-Tax Profit	956,500		94,300	1,340,100	1,101,900		442,000	1,415,500
Profit Margin		20.37%	1.95%	28.50%		23.08%	9.47%	31.00%
Fulltime Employment	65		54	77	66		56	80
Parttime Employment	6		5	9	6		6	9

Table 84
UHF Affiliate Revenue and Expense Yardsticks
Revenue Size $2 Million - $4 Million

	All Stations (31)				Profit Only Stations (23)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	286,600	8.2	168,400	362,400	340,100	8.6	206,000	365,600
National & Regional Advertisers	1,500,700	43.1	1,178,400	1,917,800	1,665,900	42.2	1,275,100	2,157,900
Local Advertisers	1,691,000	48.6	1,326,600	1,897,400	1,944,100	49.2	1,330,500	2,240,700
Total Time Sales	3,478,300	100.0	2,624,900	4,156,100	3,950,100	100.0	2,912,500	4,254,300
Political Advertising Revenue	6,900		1,400	33,100	9,700		2,200	34,300
Trade-outs & Barter	83,800		47,100	168,600	79,000		42,100	168,600
Revenues Other Than Time Sales	49,900		32,500	73,800	52,500		32,500	146,000
Total Net Revenues	3,224,800		2,377,600	3,598,000	3,553,200		2,626,200	3,666,800
Expenses								
Engineering	383,600	13.8	266,200	390,200	405,600	13.8	271,000	419,700
Program & Production	576,700	20.8	459,600	664,000	643,200	21.8	468,200	674,500
News	300,700	10.8	179,100	387,500	374,100	12.7	189,900	370,500
Sales	381,900	13.7	273,600	443,100	391,300	13.3	273,600	400,400
Advertising & Promotion	120,500	4.3	63,100	153,600	119,800	4.1	69,600	147,600
General & Administrative	1,014,300	36.5	727,100	1,371,000	1,011,500	34.3	712,200	1,301,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,777,600	100.0	2,248,000	3,221,500	2,945,600	100.0	2,243,200	3,056,600
Salaries								
Engineering	178,100	17.3	109,700	223,700	201,600	17.2	111,700	252,700
Program & Production	199,400	19.4	142,100	217,900	243,700	20.9	158,700	236,600
News	226,200	22.0	126,500	266,700	252,500	21.6	133,100	266,700
Sales	269,000	26.1	201,200	273,900	297,400	25.4	210,400	273,000
Advertising & Promotion	14,600	1.4	6,000	24,600	20,700	1.8	1,700	24,600
General & Administrative	142,500	13.8	113,100	185,200	153,000	13.1	113,100	182,000
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,029,800	100.0	781,200	1,194,800	1,168,800	100.0	857,000	1,120,600
Total Cost of Broadcast Rights	224,500		151,000	263,800	231,900		154,100	307,500
Music License Fees	42,700		27,900	68,200	44,200		32,100	53,500
Rating Services	42,800		36,900	66,000	49,400		40,300	70,700
Travel & Entertainment	37,900		30,200	51,100	37,900		30,200	48,500
Depreciation & Amortization	253,800		189,900	460,300	246,900		160,000	424,600
Interest	97,800		3,000	466,500	47,300		0	394,500
Utility Costs	118,400		92,500	133,800	101,900		79,000	129,600
Bad Debt Expense	33,600		12,600	47,400	28,300		12,500	47,400
Legal & Auditing Fees	21,100		13,100	30,100	21,800		15,600	30,100
Corporate Allocation Charges	0		0	54,900	0		0	75,700
Employee Fringe Benefit Costs	119,200		61,900	164,100	128,100		61,900	188,300
Station Insurance Costs	22,800		16,000	33,800	21,300		16,000	36,800
Pre-Tax Profit	447,200		(87,300)	776,700	607,600		333,500	939,500
Profit Margin		13.87%	(4.04%)	20.44%		17.10%	9.16%	26.17%
Fulltime Employment	50		42	58	54		46	59
Parttime Employment	6		2	7	6		5	8

Table 85
UHF Affiliate Revenue and Expense Yardsticks
Revenue Size Under $2 Million

Revenue & Expense Items	All Stations (21)				Profit Only Stations (11)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	121,000	7.5	67,900	140,600	110,100	7.6	59,400	155,000
National & Regional Advertisers	732,000	45.6	454,600	831,500	698,700	48.4	542,100	853,700
Local Advertisers	752,300	46.9	555,600	1,030,200	635,800	44.0	491,600	836,700
Total Time Sales	1,605,300	100.0	1,298,000	1,850,400	1,444,600	100.0	1,216,900	1,903,400
Political Advertising Revenue	3,300		1,600	7,200	3,500		2,200	7,000
Trade-outs & Barter	63,900		27,500	142,500	60,700		18,400	176,900
Revenues Other Than Time Sales	56,900		29,700	88,700	56,900		23,100	73,100
Total Net Revenues	1,446,300		1,175,100	1,649,400	1,302,000		1,161,600	1,691,100
Expenses								
Engineering	252,800	17.6	153,100	253,800	207,700	19.7	174,300	258,400
Program & Production	341,400	23.8	182,000	345,400	299,800	28.4	161,300	338,900
News	143,000	10.0	76,100	217,900	91,100	8.6	72,200	220,100
Sales	198,200	13.8	145,900	263,600	143,300	13.6	118,300	223,700
Advertising & Promotion	51,100	3.6	30,400	80,900	44,600	4.2	28,000	82,200
General & Administrative	450,600	31.4	260,900	662,400	268,400	25.4	239,900	447,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	1,437,100	100.0	1,003,800	1,798,000	1,054,900	100.0	939,000	1,437,100
Salaries								
Engineering	92,400	16.9	65,600	123,900	91,300	18.9	71,000	132,200
Program & Production	127,900	23.4	88,700	149,200	94,900	19.6	84,800	146,000
News	103,100	18.8	56,800	161,200	70,300	14.5	50,600	141,000
Sales	113,900	20.8	91,900	156,200	119,300	24.6	73,700	151,500
Advertising & Promotion	11,400	2.1	0	15,600	16,400	3.4	5,300	18,300
General & Administrative	99,100	18.1	74,200	130,100	91,800	19.0	70,400	115,400
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	547,700	100.0	430,200	734,400	484,000	100.0	370,600	661,700
Total Cost of Broadcast Rights	117,100		86,800	168,600	111,000		74,500	159,500
Music License Fees	17,300		14,600	21,000	17,300		14,000	20,900
Rating Services	25,100		16,200	32,000	18,800		15,000	30,500
Travel & Entertainment	24,100		10,500	32,700	14,000		9,800	24,200
Depreciation & Amortization	202,200		113,900	370,300	155,100		108,200	296,100
Interest	51,800		5,100	214,300	7,400		0	190,300
Utility Costs	60,900		43,800	95,700	72,800		54,300	103,600
Bad Debt Expense	13,300		7,900	18,600	10,800		3,900	16,400
Legal & Auditing Fees	10,300		6,000	18,000	10,300		6,100	16,000
Corporate Allocation Charges	0		0	42,600	0		0	54,700
Employee Fringe Benefit Costs	45,500		18,000	75,300	41,500		16,000	60,200
Station Insurance Costs	13,900		11,100	21,600	15,000		11,000	17,500
Pre-Tax Profit	9,200		(262,600)	270,600	247,100		210,300	322,700
Profit Margin		0.64%	(20.3%)	19.07%		18.98%	11.79%	27.32%
Fulltime Employment	36		30	44	35		27	45
Parttime Employment	4		3	7	4		3	6

Table 86
Revenue and Expense Yardsticks
VHF Independent Stations, Nationwide

Revenue & Expense Items	All Stations (24)				Profit Only Stations (23)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	1,900	0.0	0	462,300	2,600	0.0	0	486,600
National & Regional Advertisers	17,850,100	61.7	8,902,100	25,045,300	18,242,100	61.9	9,589,900	25,490,600
Local Advertisers	11,096,000	38.3	3,231,000	30,400,000	11,235,500	38.1	5,285,800	30,668,900
Total Time Sales	28,948,000	100.0	15,219,100	58,873,500	29,480,200	100.0	18,634,500	64,279,400
Political Advertising Revenue	27,300		2,500	60,800	17,400		2,500	61,700
Trade-outs & Barter	550,400		181,900	1,051,900	613,800		196,300	1,086,800
Revenues Other Than Time Sales	323,700		136,500	991,700	361,400		166,100	1,049,900
Total Net Revenues	23,711,400		13,338,800	50,944,400	24,147,200		16,425,800	55,702,400
Expenses								
Engineering	1,581,300	9.2	734,000	2,530,400	1,569,800	9.1	817,200	2,568,800
Program & Production	7,348,900	42.7	3,604,200	13,520,300	7,132,800	41.5	3,710,100	13,645,700
News	1,312,600	7.6	440,100	2,916,200	1,377,100	8.0	446,800	2,919,100
Sales	1,478,600	8.6	812,800	3,074,200	1,511,100	8.8	820,000	3,100,800
Advertising & Promotion	959,800	5.6	393,900	2,039,900	1,024,700	6.0	405,200	2,246,100
General & Administrative	4,546,000	26.4	1,592,700	6,413,300	4,581,700	26.6	1,475,600	6,434,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	17,227,100	100.0	10,615,400	32,269,000	17,197,200	100.0	11,034,500	33,687,600
Salaries								
Engineering	958,100	21.7	476,200	2,201,100	840,300	20.4	480,000	2,247,300
Program & Production	845,800	19.2	248,300	1,120,700	804,500	19.5	381,000	1,174,000
News	683,800	15.5	302,100	1,892,600	681,800	16.5	307,100	1,952,400
Sales	1,124,500	25.5	433,200	1,545,100	991,100	24.0	496,200	1,548,400
Advertising & Promotion	193,300	4.4	62,900	222,000	168,900	4.1	62,900	222,000
General & Administrative	601,000	13.6	203,600	816,600	636,200	15.4	202,300	823,600
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	4,406,400	100.0	2,227,100	7,918,800	4,122,400	100.0	2,472,700	7,971,300
Total Cost of Broadcast Rights	4,170,300		1,990,100	9,656,700	4,244,400		2,240,300	9,794,300
Music License Fees	240,300		131,200	434,000	247,900		154,500	428,100
Rating Services	196,500		137,100	952,800	199,100		148,900	959,000
Travel & Entertainment	165,700		95,400	355,800	182,400		97,700	359,400
Depreciation & Amortization	700,700		423,300	1,134,600	711,300		463,100	1,138,000
Interest	16,700		0	346,900	3,800		0	302,500
Utility Costs	104,400		75,400	206,300	113,400		79,600	225,000
Bad Debt Expense	115,900		52,600	234,500	117,800		60,800	235,200
Legal & Auditing Fees	45,400		4,000	166,000	44,400		8,600	167,200
Corporate Allocation Charges	126,200		0	452,600	132,300		0	448,400
Employee Fringe Benefit Costs	541,800		344,400	768,800	614,200		377,200	782,100
Station Insurance Costs	49,000		31,000	97,800	50,000		32,900	98,400
Pre-Tax Profit	6,484,300		1,971,200	16,429,100	6,950,200		769,600	17,203,700
Profit Margin		27.35%	18.67%	40.58%		28.78%	19.88%	40.93%
Fulltime Employment	114		49	220	116		98	226
Parttime Employment	15		4	30	17		5	32

Revenue & Expense Items	All Stations (9) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (9) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Network Compensation	0	0.0	0	14,400			
National & Regional Advertisers	28,714,400	37.0	16,898,000	36,666,100			
Local Advertisers	48,882,000	63.0	23,471,500	56,129,700			
Total Time Sales	77,596,400	100.0	41,857,600	89,624,100			
Political Advertising Revenue	60,800		1,900	105,300			
Trade-outs & Barter	1,051,900		216,200	1,830,900			
Revenues Other Than Time Sales	765,200		125,900	1,253,500			
Total Net Revenues	66,579,200		35,796,200	77,807,700			
Expenses							
Engineering	3,695,400	8.7	2,343,300	4,325,500			
Program & Production	23,292,800	54.6	11,673,500	30,515,600			
News	3,312,500	7.8	2,494,400	4,735,300			
Sales	4,039,000	9.5	2,075,300	4,473,000			
Advertising & Promotion	2,188,400	5.1	941,600	2,967,200			
General & Administrative	6,114,000	14.3	3,995,800	7,558,300			
Other	0	0.0	0	0			
Total Expenses	42,642,200	100.0	25,098,000	53,593,800			**Same As All Stations**
Salaries							
Engineering	2,601,900	31.6	1,885,500	3,681,800			
Program & Production	1,260,000	15.3	720,400	2,256,400			
News	1,937,300	23.5	1,619,400	2,846,100			
Sales	1,425,100	17.3	1,178,000	1,868,700			
Advertising & Promotion	200,100	2.4	158,700	261,600			
General & Administrative	816,500	9.9	790,300	1,351,700			
Other	0	0.0	0	0			
Total Salaries	8,241,000	100.0	7,332,400	11,584,300			
Total Cost of Broadcast Rights	10,338,700		8,024,900	22,961,600			
Music License Fees	449,500		376,800	586,900			
Rating Services	980,000		589,300	1,213,500			
Travel & Entertainment	392,100		231,300	523,300			
Depreciation & Amortization	785,200		679,900	1,426,400			
Interest	0		0	3,800			
Utility Costs	231,800		176,900	296,900			
Bad Debt Expense	240,000		159,100	440,800			
Legal & Auditing Fees	171,200		76,200	258,700			
Corporate Allocation Charges	229,700		900	488,000			
Employee Fringe Benefit Costs	1,082,000		396,400	1,836,700			
Station Insurance Costs	50,000		38,400	125,600			
Pre-Tax Profit	23,937,000		12,193,100	25,663,700			
Profit Margin		35.95%	23.74%	40.94%			
Fulltime Employment	229		189	262			
Parttime Employment	25		9	40			

Table 88
VHF Independent Revenue and Expense Yardsticks
ADI Markets 11 - 50

Revenue & Expense Items	All Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Network Compensation	7,800	0.0	0	389,300			
National & Regional Advertisers	13,650,000	63.0	9,589,900	19,974,500			
Local Advertisers	8,016,200	37.0	5,285,800	10,277,200			
Total Time Sales	21,674,000	100.0	18,634,500	29,480,200			
Political Advertising Revenue	4,100		1,900	34,500			
Trade-outs & Barter	550,400		233,100	909,700			
Revenues Other Than Time Sales	361,400		226,000	817,000			
Total Net Revenues	18,371,400		16,825,800	24,147,200			
Expenses:							
Engineering	1,088,300	8.0	817,200	1,628,600			
Program & Production	6,336,400	46.6	3,710,100	6,404,600			
News	895,500	6.6	485,900	1,290,000			
Sales	1,234,000	9.1	985,500	1,667,000			
Advertising & Promotion	767,600	5.6	390,200	1,087,200			
General & Administrative	3,289,300	24.2	2,066,300	4,176,900			
Other	0	0.0	0	0			
Total Expenses	13,611,000	100.0	11,518,600	14,719,700			
Salaries:							
Engineering	824,600	22.0	524,500	1,173,000			
Program & Production	681,500	18.2	405,700	877,300			
News	578,600	15.4	335,600	687,400			
Sales	1,090,400	29.1	696,900	920,400			
Advertising & Promotion	120,100	3.2	52,100	145,800			
General & Administrative	455,500	12.1	160,500	542,000			
Other	0	0.0	0	0			
Total Salaries	3,750,700	100.0	2,502,500	3,749,900			
Total Cost of Broadcast Rights	3,817,800		2,292,300	4,387,300			
Music License Fees	193,800		156,500	287,300			
Rating Services	163,200		137,100	201,700			
Travel & Entertainment	135,200		110,000	183,400			
Depreciation & Amortization	690,400		463,100	1,157,200			
Interest	160,600		0	1,053,700			
Utility Costs	94,400		71,500	161,300			
Bad Debt Expense	108,700		60,600	123,200			
Legal & Auditing Fees	25,000		14,000	50,700			
Corporate Allocation Charges	171,600		0	499,900			
Employee Fringe Benefit Costs	604,200		404,000	622,700			
Station Insurance Costs	51,100		31,000	57,800			
Pre-Tax Profit	4,760,400		1,169,600	11,040,600			
Profit Margin		25.91%	18.27%	47.43%			
Fulltime Employment	105		91	120			
Parttime Employment	11		4	22			

Same As All Stations

Table 89
VHF Independent Revenue and Expense Yardsticks
Revenue Size $15 Million & Over

Revenue & Expense Items	All Stations (18) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (18) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Network Compensation	0	0.0	0	54,900			
National & Regional Advertisers	20,748,700	64.1	12,019,800	29,980,000			
Local Advertisers	11,622,900	35.9	8,636,500	44,566,800			
Total Time Sales	32,371,600	100.0	24,326,900	77,964,700			
Political Advertising Revenue	19,900		600	79,900			
Trade-outs & Barter	766,600		254,300	1,086,800			
Revenues Other Than Time Sales	709,300		211,000	1,179,700			
Total Net Revenues	26,920,500		20,430,500	66,828,000			
Expenses:							
Engineering	1,609,400	8.8	1,019,500	3,961,500			
Program & Production	8,094,400	44.5	6,001,300	24,814,100			
News	1,764,900	9.7	795,900	3,568,700			
Sales	1,750,000	9.6	1,136,600	4,267,400			
Advertising & Promotion	1,108,400	6.1	605,700	2,339,300			
General & Administrative	3,879,900	21.3	2,726,700	7,133,700			
Other	0	0.0	0	0			
Total Expenses	18,207,100	100.0	12,277,600	47,876,900			
Salaries:							
Engineering	1,148,000	26.7	581,000	2,908,800			
Program & Production	798,900	18.6	483,000	1,474,200			
News	755,400	17.6	393,800	2,249,400			
Sales	853,200	19.8	788,300	1,566,200			
Advertising & Promotion	139,500	3.2	63,300	225,500			
General & Administrative	607,800	14.1	312,000	940,800			
Other	0	0.0	0	0			
Total Salaries	4,302,800	100.0	3,279,200	9,396,000			
Total Cost of Broadcast Rights	6,479,600		4,022,600	12,626,200			
Music License Fees	319,500		219,600	453,800			
Rating Services	229,100		161,300	980,300			
Travel & Entertainment	230,100		126,000	413,400			
Depreciation & Amortization	752,600		636,200	1,184,200			
Interest	1,900		0	315,300			
Utility Costs	174,000		94,800	269,400			
Bad Debt Expense	159,100		80,800	258,700			
Legal & Auditing Fees	63,000		16,200	173,600			
Corporate Allocation Charges	296,400		0	502,500			
Employee Fringe Benefit Costs	620,000		457,000	1,013,700			
Station Insurance Costs	52,000		38,700	75,000			
Pre-Tax Profit	8,713,400		4,762,200	18,251,000			
Profit Margin		32.37%	22.36%	43.60%			
Fulltime Employment	153		105	231			
Parttime Employment	19		7	37			

Same As All Stations

Table 90
VHF Independent Revenue and Expense Yardsticks
Revenue Size Under $15 Million

Revenue & Expense Items	All Stations (6) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (5) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Network Compensation	500,100	13.8	91,400	765,100	536,000	14.0	
National & Regional Advertisers	1,816,700	50.2	1,317,700	3,760,600	1,772,100	46.2	
Local Advertisers	1,300,800	36.0	864,500	3,231,000	1,530,600	39.9	
Total Time Sales	3,617,600	100.0	2,704,000	7,430,000	3,838,700	100.0	
Political Advertising Revenue	27,300		3,000	38,600	15,400		
Trade-outs & Barter	81,800		39,200	847,800	71,100		
Revenues Other Than Time Sales	128,600		36,800	299,000	203,000		
Total Net Revenues	3,299,800		2,326,800	6,697,800	3,590,400		
Expenses:							
Engineering	390,700	13.7	269,900	705,800	448,700	15.9	
Program & Production	419,500	14.7	216,900	1,493,000	409,000	14.5	
News	290,500	10.2	33,800	499,600	384,000	13.6	
Sales	405,900	14.2	270,300	870,800	400,900	14.2	
Advertising & Promotion	166,300	5.8	43,200	523,300	205,600	7.3	
General & Administrative	1,186,000	41.5	694,300	2,502,400	976,900	34.6	
Other	0	0.0	0	0	0	0.0	
Total Expenses	2,859,000	100.0	1,802,100	5,754,500	2,825,100	100.0	**Sample Insufficient To Be Meaningful**
Salaries:							
Engineering	190,900	19.9	132,400	419,000	247,100	22.6	
Program & Production	151,100	15.7	113,200	387,200	159,700	14.6	
News	171,500	17.8	24,700	321,800	237,000	21.7	
Sales	222,900	23.2	199,100	436,500	227,900	20.9	
Advertising & Promotion	62,000	6.4	11,900	111,400	60,900	5.6	
General & Administrative	163,400	17.0	99,000	266,000	158,700	14.5	
Other	0	0.0	0	0	0	0.0	
Total Salaries	961,700	100.0	696,400	1,847,000	1,091,100	100.0	
Total Cost of Broadcast Rights	84,200		1,500	1,291,500	13,100		
Music License Fees	65,100		18,000	100,400	75,000		
Rating Services	52,100		33,600	112,600	51,700		
Travel & Entertainment	55,100		27,700	114,900	51,500		
Depreciation & Amortization	229,700		157,900	583,800	254,700		
Interest	138,900		0	518,600	39,700		
Utility Costs	68,100		49,100	87,500	70,000		
Bad Debt Expense	26,100		9,200	103,300	22,200		
Legal & Auditing Fees	19,500		7,600	48,500	14,000		
Corporate Allocation Charges	117,600		0	126,200	118,800		
Employee Fringe Benefit Costs	132,100		59,800	290,000	165,300		
Station Insurance Costs	19,300		14,700	38,400	20,100		
Pre-Tax Profit	440,800		(104,100)	944,600	765,300		
Profit Margin		13.36%	(4.17%)	33.00%		21.32%	
Fulltime Employment	60		33	96	75		
Parttime Employment	9		3	17	13		

Table 91
Revenue and Expense Yardsticks
Satellite Stations, Nationwide

Revenue & Expense Items	All Stations (12) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (4) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Network Compensation	86,000	10.4	52,700	137,300			
National & Regional Advertisers	288,700	34.8	35,200	600,100			
Local Advertisers	455,400	54.9	311,000	533,400			
Total Time Sales	830,100	100.0	533,300	1,280,300			
Political Advertising Revenue	0		0	800			
Trade-outs & Barter	2,600		0	21,500			
Revenues Other Than Time Sales	21,900		12,400	45,700			
Total Net Revenues	812,400		540,700	1,176,700			
Expenses:							
Engineering	181,800	20.4	146,300	193,300			
Program & Production	147,800	16.6	59,600	255,300			
News	109,500	12.3	49,100	128,500			
Sales	131,500	14.8	84,300	234,200			
Advertising & Promotion	4,900	0.5	1,700	18,300			
General & Administrative	316,000	35.4	131,100	504,300			
Other	0	0.0	0	0			
Total Expenses	891,500	100.0	474,200	1,256,600			
Salaries:							
Engineering	68,900	21.3	43,100	93,900			
Program & Production	60,000	18.5	46,200	106,600			
News	51,400	15.9	29,400	74,100			
Sales	92,400	28.6	62,500	88,900			
Advertising & Promotion	0	0.0	0	8,200			
General & Administrative	50,800	15.7	18,200	71,300			
Other	0	0.0	0	0			
Total Salaries	323,500	100.0	243,900	388,500			
Total Cost of Broadcast Rights	100		0	76,200			
Music License Fees	7,100		5,700	14,300			
Rating Services	3,100		0	11,700			
Travel & Entertainment	14,800		10,300	20,700			
Depreciation & Amortization	115,600		86,100	165,600			
Interest	0		0	6,000			
Utility Costs	55,300		35,600	64,100			
Bad Debt Expense	3,600		1,100	18,100			
Legal & Auditing Fees	2,300		0	6,600			
Corporate Allocation Charges	0		0	366,800			
Employee Fringe Benefit Costs	30,500		25,900	35,100			
Station Insurance Costs	8,600		7,500	11,000			
Pre-Tax Profit	(79,100)		(140,200)	108,600			
Profit Margin		(9.73%)	(21.04%)	10.63			
Fulltime Employment	19		13	22			
Parttime Employment	2		1	3			

Sample Insufficient To Be Meaningful

Table 92
Revenue and Expense Yardsticks
Primary Market Stations, ADI 1 - 100

	All Stations (317)				Profit Only Stations (267)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	598,600	6.0	171,300	1,039,700	713,300	6.1	327,700	1,130,300
National & Regional Advertisers	4,853,900	48.3	2,714,700	11,240,100	5,456,000	46.6	3,209,600	12,547,900
Local Advertisers	4,601,400	45.8	2,386,100	8,524,000	5,548,300	47.3	2,824,800	9,204,300
Total Time Sales	10,053,900	100.0	5,528,800	20,697,000	11,717,700	100.0	6,546,300	23,189,000
Political Advertising Revenue	21,500		2,200	73,900	26,100		4,200	90,700
Trade-outs & Barter	208,700		93,600	417,600	207,400		92,700	417,400
Revenues Other Than Time Sales	168,000		71,000	338,300	178,800		75,800	348,400
Total Net Revenues	8,673,600		4,944,400	17,620,800	9,819,700		5,536,300	19,723,600
Expenses:								
Engineering	693,000	10.8	433,000	1,149,800	724,700	10.5	456,100	1,240,400
Program & Production	1,766,700	27.6	974,900	3,489,200	1,948,100	28.2	1,042,800	3,819,100
News	972,200	15.2	434,200	1,961,200	1,091,100	15.8	593,200	2,203,200
Sales	747,500	11.7	487,500	1,185,000	815,100	11.8	533,600	1,266,400
Advertising & Promotion	321,600	5.0	170,100	626,000	343,600	5.0	175,400	685,300
General & Administrative	1,898,600	29.7	1,183,500	3,159,300	1,985,900	28.7	1,205,700	3,148,400
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	6,399,700	100.0	4,023,800	11,505,200	6,908,500	100.0	4,395,400	12,078,200
Salaries:								
Engineering	432,600	18.5	216,300	703,100	465,900	17.9	247,400	773,500
Program & Production	429,600	18.3	252,600	702,300	472,800	18.1	282,800	737,600
News	683,900	29.2	312,200	1,204,100	772,400	29.6	396,700	1,347,300
Sales	453,400	19.4	297,600	660,600	502,100	19.3	336,000	696,500
Advertising & Promotion	54,400	2.3	29,900	94,400	59,000	2.3	33,100	108,200
General & Administrative	289,200	12.3	170,100	440,400	333,900	12.8	193,700	457,000
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,343,100	100.0	1,310,100	3,590,000	2,606,200	100.0	1,571,200	3,832,100
Total Cost of Broadcast Rights	872,800		369,800	1,921,500	924,600		371,600	2,019,900
Music License Fees	111,400		58,600	223,300	126,900		72,300	253,400
Rating Services	115,500		74,700	187,600	124,800		81,400	196,500
Travel & Entertainment	95,600		50,900	164,600	99,900		54,100	174,400
Depreciation & Amortization	617,600		349,000	955,300	607,200		352,000	933,700
Interest	3,800		0	190,500	0		0	85,200
Utility Costs	124,800		90,000	178,500	125,200		93,700	177,900
Bad Debt Expense	45,100		25,200	89,700	47,900		27,300	92,300
Legal & Auditing Fees	33,800		14,100	64,500	34,900		14,700	64,200
Corporate Allocation Charges	100,000		0	319,800	123,500		0	359,000
Employee Fringe Benefit Costs	289,800		135,700	550,400	322,600		155,900	595,800
Station Insurance Costs	36,900		23,600	57,700	38,900		26,000	59,300
Pre-Tax Profit	2,273,900		530,000	5,470,200	2,911,200		1,169,600	6,839,100
Profit Margin		26.22%	11.40%	37.17%		29.65%	19.88%	39.30%
Fulltime Employment	96		62	132	102		74	140
Parttime Employment	8		4	13	8		4	14

Table 93
Revenue and Expense Yardsticks
Secondary Stations, ADI 101 & Over

Revenue & Expense Items	All Stations (156)				Profit Only Stations (116)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	321,700	9.9	168,000	524,500	399,800	11.0	233,200	602,100
National & Regional Advertisers	1,477,700	45.7	809,300	1,917,900	1,641,700	45.2	1,080,000	2,113,500
Local Advertisers	1,434,400	44.4	851,100	2,238,000	1,590,900	43.8	1,048,800	2,375,400
Total Time Sales	3,233,800	100.0	1,963,900	4,575,000	3,632,500	100.0	2,618,900	5,012,000
Political Advertising Revenue	4,800		400	10,900	5,500		1,400	11,900
Trade-outs & Barter	61,000		29,500	122,200	60,800		29,700	130,000
Revenues Other Than Time Sales	66,600		34,400	122,000	70,000		35,900	141,700
Total Net Revenues	2,865,000		1,799,500	4,095,100	3,249,900		2,368,000	4,583,100
Expenses:								
Engineering	278,900	11.5	211,800	367,500	302,800	11.6	220,800	381,500
Program & Production	515,900	21.2	327,400	706,900	580,600	22.3	373,100	737,800
News	318,700	13.1	175,100	465,200	356,300	13.7	221,300	476,300
Sales	365,200	15.0	225,700	477,700	384,600	14.7	248,900	516,900
Advertising & Promotion	78,800	3.2	36,000	126,200	83,300	3.2	37,600	124,700
General & Administrative	871,700	35.9	503,300	1,189,800	900,700	34.5	518,700	1,189,800
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	2,429,200	100.0	1,738,900	3,275,000	2,608,300	100.0	1,831,100	3,326,400
Salaries:								
Engineering	154,900	15.8	107,000	215,600	179,100	15.9	114,800	226,700
Program & Production	200,600	20.5	134,700	264,000	227,100	20.1	158,900	288,200
News	237,900	24.3	126,400	327,500	279,100	24.7	179,200	351,600
Sales	221,900	22.7	143,100	287,800	255,800	22.7	165,100	316,500
Advertising & Promotion	17,600	1.8	6,000	28,100	21,000	1.9	6,300	29,100
General & Administrative	144,600	14.8	109,500	201,700	166,600	14.8	115,700	211,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	977,600	100.0	686,500	1,253,200	1,128,900	100.0	806,000	1,355,200
Total Cost of Broadcast Rights	161,400		85,000	262,200	173,500		92,400	275,000
Music License Fees	37,300		22,100	58,600	40,000		29,300	67,500
Rating Services	40,400		26,300	51,600	42,500		28,900	54,200
Travel & Entertainment	37,600		22,400	56,700	40,400		24,500	63,800
Depreciation & Amortization	273,000		174,100	511,600	267,600		187,500	511,600
Interest	17,500		0	181,900	7,400		0	140,900
Utility Costs	66,500		46,100	92,600	69,100		48,700	91,200
Bad Debt Expense	21,300		11,000	35,700	23,500		12,800	42,200
Legal & Auditing Fees	16,000		7,500	34,100	18,500		8,200	33,900
Corporate Allocation Charges	5,400		0	97,400	15,300		0	110,700
Employee Fringe Benefit Costs	109,600		51,500	182,500	127,200		63,500	215,600
Station Insurance Costs	21,300		14,500	30,700	21,600		15,600	32,200
Pre-Tax Profit	435,800		(64,400)	946,600	641,600		278,500	1,188,300
Profit Margin		15.21%	(2.31%)	26.27%		19.74%	11.76%	30.66%
Fulltime Employment	52		38	65	55		44	66
Parttime Employment	6		3	9	6		4	10

Table 94
Revenue and Expense Yardsticks
One Station Markets, Nationwide

Revenue & Expense Items	All Stations (12) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (10) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	225,700	10.2	163,400	399,500	299,700	10.2	180,200	435,700
National & Regional Advertisers	1,186,900	47.2	728,800	1,729,800	1,458,900	49.5	758,100	1,789,100
Local Advertisers	1,070,800	42.6	670,400	1,261,000	1,186,100	40.3	782,700	1,334,900
Total Time Sales	2,513,400	100.0	1,443,200	3,653,200	2,944,700	100.0	1,871,500	3,925,000
Political Advertising Revenue	3,500		0	13,600	4,000		0	14,200
Trade-Outs & Barter	45,200		23,500	85,900	43,900		17,400	97,500
Revenues other than Time Sales	63,200		17,800	108,300	77,100		18,600	114,000
Total Net Revenues	2,258,900		1,315,200	2,909,600	2,555,400		1,686,400	3,199,700
Expenses:								
Engineering	294,100	15.2	176,900	313,300	302,100	14.4	185,600	392,000
Program & Production	464,500	24.0	231,500	493,700	454,200	21.7	218,300	512,100
News	217,700	11.3	114,300	313,800	267,400	12.8	141,400	346,800
Sales	282,200	14.6	180,100	338,400	285,600	13.6	180,400	411,300
Advertising & Promotion	44,000	2.3	17,200	54,200	43,000	2.1	20,900	64,600
General & Administrative	630,300	32.6	415,500	1,046,500	742,200	35.4	437,000	1,087,400
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	1,932,700	100.0	1,172,900	2,396,800	2,094,400	100.0	1,462,900	2,483,500
Salaries:								
Engineering	135,500	17.1	96,900	201,800	142,400	16.6	115,600	215,000
Program & Production	171,300	21.7	104,200	263,800	162,700	18.9	97,500	247,500
News	155,900	19.7	74,900	241,600	188,000	21.9	105,400	269,400
Sales	171,300	21.7	151,100	241,800	182,100	21.2	153,500	268,300
Advertising & Promotion	0	0.0	0	19,800	14,400	1.7	0	20,100
General & Administrative	156,800	19.8	80,300	225,300	169,600	19.7	86,400	291,400
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	790,900	100.0	554,700	1,155,000	859,200	100.0	637,900	1,236,800
Total Cost of Broadcast Rights	80,400		40,100	123,200	83,600	55,000	131,000	
Music License Fees	29,400		17,900	34,700	31,200		25,600	35,300
Rating Services	17,000	11,100	32,300	15,000		10,000	27,100	
Travel & Entertainment	28,500		22,600	41,500	31,600		25,500	49,400
Depreciation & Amortization	215,500		162,500	332,400	237,100		190,200	360,300
Interest	53,900		2,100	190,300	60,000		1,100	196,300
Utility Costs	40,600		23,800	70,900	48,300		24,500	75,600
Bad Debt Expense	10,700		7,000	16,000	10,700		7,900	14,000
Legal & Auditing Fees	14,200		5,600	26,200	14,200		5,100	31,200
Corporate Allocation Charges	24,100		0	83,800	24,100		0	93,800
Employee Fringe Benefit Costs	91,600		51,300	129,800	113,500		56,000	144,200
Station Insurance Costs	16,000		13,500	25,800	16,000		13,400	23,300
Pre-Tax Profit	326,200		54,100	486,700	461,100		185,800	547,500
Profit Margin		14.44%	1.82%	23.42%		18.04%	10.15%	27.53%
Fulltime Employment	48		34	63	51		39	68
Parttime Employment	8		7	11	9		8	12

Table 95
Revenue and Expense Yardsticks
Two Station Markets, Nationwide

Revenue & Expense Items	All Stations (34)				Profit Only Stations (22)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	281,400	11.8	123,800	579,600	404,600	14.1	218,900	725,700
National & Regional Advertisers	1,063,900	44.6	647,500	1,505,700	1,304,200	45.4	814,500	1,664,800
Local Advertisers	1,042,000	43.6	527,400	1,286,800	1,161,200	40.5	828,600	1,428,300
Total Time Sales	2,387,300	100.0	1,455,600	3,444,000	2,870,000	100.0	2,139,900	3,810,300
Political Advertising Revenue	2,700		0	8,700	3,500		200	9,900
Trade-Outs & Barter	46,000		6,400	84,800	53,800		40,200	100,000
Revenues other than Time Sales	57,700		24,400	82,400	60,100		27,400	89,900
Total Net Revenues	2,124,100		1,281,900	3,027,700	2,707,800		1,985,700	3,562,500
Expenses:								
Engineering	254,500	12.8	194,300	303,100	292,300	13.1	203,500	362,100
Program & Production	366,200	18.4	197,900	529,700	454,300	20.4	295,000	625,500
News	211,200	10.6	145,100	290,300	224,400	10.1	156,900	374,300
Sales	270,200	13.6	194,100	415,600	343,600	15.4	195,000	454,500
Advertising & Promotion	74,200	3.7	32,100	120,400	81,600	3.7	35,500	144,100
General & Administrative	810,600	40.8	461,700	1,021,000	833,600	37.4	455,500	1,115,600
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	1,986,900	100.0	1,390,700	2,850,900	2,229,800	100.0	1,523,200	3,147,000
Salaries:								
Engineering	111,100	16.6	75,000	163,600	141,400	16.0	92,100	183,100
Program & Production	141,200	21.1	102,800	218,600	208,300	23.6	136,500	258,100
News	143,700	21.5	89,800	239,700	182,000	20.6	123,500	274,600
Sales	148,700	22.2	87,900	240,300	201,500	22.9	97,200	269,300
Advertising & Promotion	15,300	2.3	10,500	30,400	21,100	2.4	13,200	31,800
General & Administrative	109,700	16.4	78,000	168,600	127,500	14.5	89,000	203,100
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	669,600	100.0	471,600	966,200	881,800	100.0	616,000	1,127,800
Total Cost of Broadcast Rights	77,500		10,800	152,700	80,100		17,600	154,900
Music License Fees	27,000		14,800	41,200	32,100		24,400	60,900
Rating Services	27,800		17,400	43,400	31,100		25,400	52,100
Travel & Entertainment	32,900		16,600	52,600	43,900		20,100	67,800
Depreciation & Amortization	218,500		133,300	461,200	233,400		136,200	461,200
Interest	1,400		0	137,700	1,400		0	80,600
Utility Costs	57,300		37,100	96,900	63,600		42,400	115,000
Bad Debt Expense	13,500		8,100	22,800	18,000		9,000	24,700
Legal & Auditing Fees	11,800		5,000	25,900	19,000		5,800	35,200
Corporate Allocation Charges	36,600		0	138,800	42,000		0	128,700
Employee Fringe Benefit Costs	49,300		26,200	127,600	97,100		44,500	152,900
Station Insurance Costs	16,100		11,500	23,900	20,000		14,000	28,900
Pre-Tax Profit	137,200		(174,900)	574,400	478,000		183,700	822,400
Profit Margin		6.46%	(14.7%)	20.22%		17.65%	6.71%	30.41%
Fulltime Employment	39		33	51	43		35	61
Parttime Employment	5		3	9	5		3	11

Table 96
Revenue and Expense Yardsticks, By Region
New England

Revenue & Expense Items	All Stations (19) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (14) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	572,100	4.1	115,200	1,686,800	604,500	3.9	295,900	1,695,700
National & Regional Advertisers	8,880,600	63.3	3,073,600	17,922,400	8,815,300	56.7	2,934,000	19,693,800
Local Advertisers	4,578,200	32.6	1,760,800	9,164,500	6,121,100	39.4	1,513,000	9,477,700
Total Time Sales	14,030,900	100.0	6,566,100	28,673,800	15,540,900	100.0	6,089,000	30,361,700
Political Advertising Revenue	20,900		0	59,900	29,200		500	61,900
Trade-outs & Barter	326,300		96,900	517,000	233,300		68,800	472,600
Revenues Other Than Time Sales	150,000		78,500	328,300	185,300		73,600	335,200
Total Net Revenues	11,588,400		5,578,900	24,361,500	13,445,200		5,250,300	26,018,300
Expenses:								
Engineering	815,500	10.4	486,000	1,390,500	908,200	11.0	479,600	1,386,200
Program & Production	2,442,100	31.1	1,041,600	6,022,700	2,456,600	29.8	1,000,000	6,924,700
News	1,078,900	13.7	178,300	2,391,300	1,164,700	14.1	288,600	2,391,300
Sales	857,700	10.9	447,400	1,323,400	988,000	12.0	351,000	1,327,000
Advertising & Promotion	587,100	7.5	166,200	1,123,100	555,300	6.7	162,500	832,200
General & Administrative	2,073,300	26.4	1,133,500	3,695,700	2,177,100	26.4	840,300	3,816,000
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	7,854,600	100.0	3,405,000	15,027,700	8,249,900	100.0	3,281,800	15,789,600
Salaries:								
Engineering	443,900	19.1	294,300	989,700	511,200	18.7	312,800	1,013,500
Program & Production	363,500	15.6	284,000	756,000	499,000	18.2	298,800	808,000
News	734,400	31.6	190,600	1,786,000	823,900	30.1	223,900	1,786,000
Sales	441,700	19.0	347,100	649,100	514,500	18.8	327,500	778,300
Advertising & Promotion	56,500	2.4	23,300	97,100	54,600	2.0	16,500	94,800
General & Administrative	284,100	12.2	170,100	528,600	335,500	12.3	165,600	542,600
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,324,200	100.0	1,459,300	3,819,500	2,738,600	100.0	1,543,400	4,257,900
Total Cost of Broadcast Rights	1,378,900		340,100	2,974,400	1,085,600		276,000	2,294,700
Music License Fees	123,600		75,400	394,800	175,500		97,600	442,300
Rating Services	160,900		81,200	275,600	161,100		78,900	275,900
Travel & Entertainment	91,600		58,600	191,400	84,600		51,000	208,500
Depreciation & Amortization	598,100		420,900	1,002,700	570,800		262,300	802,300
Interest	1,300		0	225,100	0		0	2,200
Utility Costs	183,000		113,600	342,100	177,300		90,100	342,800
Bad Debt Expense	57,300		28,000	75,900	52,900		15,300	70,400
Legal & Auditing Fees	38,700		18,100	139,600	32,400		13,600	77,200
Corporate Allocation Charges	132,400		0	584,400	186,900		48,800	632,900
Employee Fringe Benefit Costs	426,200		157,800	567,400	439,900		181,500	819,900
Station Insurance Costs	46,800		34,400	94,500	46,800		38,300	95,700
Pre-Tax Profit	3,733,800		(298,800)	9,333,800	5,195,300		1,968,500	9,784,600
Profit Margin		32.22%	(3.24%)	42.55%		38.64%	31.42%	43.65%
Fulltime Employment	93		61	127	100		71	136
Parttime Employment	6		4	10	6		5	11

Revenue & Expense Items	All Stations (36)				Profit Only Stations (28)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	734,300	7.4	142,800	1,289,400	939,500	9.1	240,400	1,365,200
National & Regional Advertisers	5,280,400	53.5	2,213,000	9,847,700	5,199,600	50.5	3,261,700	11,830,000
Local Advertisers	3,853,500	39.0	1,827,300	6,833,700	4,158,300	40.4	2,220,100	11,104,700
Total Time Sales	9,868,200	100.0	4,476,700	17,646,100	10,297,500	100.0	5,633,700	23,554,600
Political Advertising Revenue	40,100		12,200	93,200	51,400		14,400	100,500
Trade-outs & Barter	239,800		125,000	676,500	240,700		115,600	739,000
Revenues Other Than Time Sales	145,600		67,600	244,300	170,600		73,700	372,900
Total Net Revenues	8,469,700		3,942,000	14,809,000	8,739,200		5,218,600	20,565,300
Expenses:								
Engineering	752,900	10.8	430,800	1,005,000	668,500	10.2	453,900	1,045,900
Program & Production	1,909,200	27.4	885,400	4,407,600	1,919,400	29.2	1,015,600	5,577,400
News	1,207,300	17.3	256,800	1,835,400	1,201,600	18.3	444,400	3,571,700
Sales	681,400	9.8	322,200	1,142,000	639,000	9.7	417,900	1,507,100
Advertising & Promotion	301,100	4.3	195,100	731,200	249,400	3.8	181,300	1,106,800
General & Administrative	2,116,600	30.4	948,400	4,716,900	1,895,200	28.8	948,400	4,102,900
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	6,968,500	100.0	3,487,100	11,507,600	6,573,200	100.0	3,577,300	17,805,800
Salaries:								
Engineering	505,400	20.5	194,000	765,500	536,100	20.0	241,400	827,400
Program & Production	380,200	15.4	164,500	573,400	447,400	16.7	281,400	737,900
News	815,500	33.0	137,900	1,170,300	860,600	32.1	283,600	1,382,400
Sales	418,600	17.0	245,100	595,400	483,800	18.0	260,700	681,900
Advertising & Promotion	60,000	2.4	34,800	94,600	69,600	2.6	38,600	108,300
General & Administrative	287,700	11.7	133,400	389,600	286,500	10.7	145,200	469,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	2,467,500	100.0	1,027,600	3,225,900	2,684,000	100.0	1,259,200	3,832,100
Total Cost of Broadcast Rights	960,100		555,600	2,550,700	917,900		598,600	3,199,800
Music License Fees	101,000		43,900	189,300	112,800		51,600	226,600
Rating Services	105,000		56,800	251,500	116,200		69,800	312,600
Travel & Entertainment	103,100		41,700	148,300	110,400		41,700	173,500
Depreciation & Amortization	532,100		200,200	981,400	532,100		200,200	981,400
Interest	32,300		0	390,500	24,800		0	277,700
Utility Costs	152,700		111,600	209,100	156,100		111,700	220,400
Bad Debt Expense	46,900		24,000	94,500	58,100		24,700	100,100
Legal & Auditing Fees	33,800		10,300	58,100	33,900		9,800	58,100
Corporate Allocation Charges	84,400		0	273,000	96,900		20,300	298,800
Employee Fringe Benefit Costs	301,700		172,500	583,700	355,900		181,600	748,000
Station Insurance Costs	34,000		20,400	56,100	34,000		20,900	58,000
Pre-Tax Profit	1,501,200		71,700	3,606,700	2,166,000		1,170,000	5,033,800
Profit Margin		17.72%	2.27%	34.69%		24.79%	15.77%	39.34%
Fulltime Employment	85		61	131	106		70	177
Parttime Employment	6		3	12	7		4	14

Table 98
Revenue and Expense Yardsticks, By Region
South Atlantic

Revenue & Expense Items	All Stations (89) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (75) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	625,600	8.8	159,100	1,101,000	790,700	8.7	362,000	1,179,000
National & Regional Advertisers	3,361,600	47.3	1,438,900	7,013,300	4,136,800	45.6	1,631,400	9,609,100
Local Advertisers	3,120,800	43.9	1,661,500	5,691,800	4,151,000	45.7	2,156,100	6,192,600
Total Time Sales	7,108,000	100.0	3,652,700	15,009,400	9,078,500	100.0	4,831,900	17,626,500
Political Advertising Revenue	9,000		1,200	22,100	11,800		1,300	30,300
Trade-outs & Barter	194,700		84,800	308,100	212,300		92,900	362,100
Revenues Other Than Time Sales	132,700		56,700	216,900	151,000		59,600	240,600
Total Net Revenues	6,071,600		3,226,300	12,523,500	7,451,700		4,320,100	14,732,600
Expenses:								
Engineering	399,000	9.3	259,100	727,900	445,300	9.0	308,800	826,100
Program & Production	1,094,000	25.6	569,300	2,279,400	1,336,600	27.1	698,600	2,405,500
News	574,200	13.4	295,600	1,359,800	785,600	15.9	383,800	1,729,000
Sales	580,200	13.6	384,900	930,300	622,800	12.6	399,500	939,200
Advertising & Promotion	187,300	4.4	86,500	425,900	226,100	4.6	94,200	562,500
General & Administrative	1,445,500	33.8	905,100	2,435,900	1,519,300	30.8	890,800	2,553,500
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	4,280,200	100.0	2,736,000	7,170,500	4,935,800	100.0	2,821,200	8,999,700
Salaries:								
Engineering	171,000	14.0	121,900	436,300	271,800	14.1	143,700	520,900
Program & Production	227,900	18.7	174,400	602,800	384,400	20.0	197,400	646,500
News	355,300	29.1	212,400	978,900	581,300	30.2	277,400	1,069,400
Sales	285,100	23.4	227,700	548,500	421,800	21.9	262,200	576,600
Advertising & Promotion	26,700	2.2	18,500	67,400	43,900	2.3	21,300	84,500
General & Administrative	153,700	12.6	134,400	394,500	221,500	11.5	149,100	453,400
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,219,800	100.0	784,200	2,866,500	1,924,600	100.0	1,054,300	3,288,100
Total Cost of Broadcast Rights	569,200		168,600	1,277,600	648,100		212,800	1,467,100
Music License Fees	86,900		30,400	176,100	104,900		49,500	219,700
Rating Services	86,800		48,800	135,300	107,700		56,100	136,200
Travel & Entertainment	64,800		31,200	112,600	76,000		36,000	128,800
Depreciation & Amortization	474,100		260,600	753,000	465,000		265,200	781,900
Interest	37,800		0	249,200	14,200		0	194,100
Utility Costs	107,700		74,700	139,900	108,500		75,300	146,000
Bad Debt Expense	32,300		17,900	60,100	36,100		18,100	62,900
Legal & Auditing Fees	20,700		9,300	54,400	21,200		9,400	60,900
Corporate Allocation Charges	91,800		0	278,700	112,700		0	362,900
Employee Fringe Benefit Costs	157,700		92,800	396,800	223,300		111,700	419,400
Station Insurance Costs	30,400		18,100	44,500	32,500		20,100	48,000
Pre-Tax Profit	1,791,400		350,800	5,037,800	2,515,900		889,700	5,732,900
Profit Margin		29.50%	17.57%	39.14%		33.76%	22.96%	42.79%
Fulltime Employment	73		49	122	91		59	136
Parttime Employment	7		3	10	8		3	12

Table 99
Revenue and Expense Yardsticks, By Region
East North Central

Revenue & Expense Items	All Stations (81) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (68) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	451,600	8.0	242,000	883,500	530,200	8.3	336,900	1,029,100
National & Regional Advertisers	2,478,100	44.0	1,341,600	6,765,200	2,938,500	46.2	1,664,800	8,266,800
Local Advertisers	2,701,300	48.0	1,344,800	6,807,100	2,892,100	45.5	1,527,400	8,143,600
Total Time Sales	5,631,000	100.0	3,538,900	15,109,300	6,360,800	100.0	4,091,100	18,237,900
Political Advertising Revenue	11,200		3,000	57,600	14,100		3,600	68,800
Trade-outs & Barter	124,300		60,900	263,500	123,200		60,500	300,100
Revenues Other Than Time Sales	110,500		57,000	196,700	120,900		60,600	200,400
Total Net Revenues	4,938,300		3,327,700	13,595,800	5,576,100		3,611,900	16,322,200
Expenses:								
Engineering	474,300	12.2	300,200	829,500	489,300	11.9	328,000	1,136,400
Program & Production	905,300	23.3	511,800	2,616,200	1,120,200	27.3	578,100	3,080,300
News	437,900	11.3	277,000	1,051,400	497,000	12.1	316,700	1,282,100
Sales	514,500	13.3	278,400	933,300	562,100	13.7	314,700	1,010,900
Advertising & Promotion	182,800	4.7	83,600	537,400	173,600	4.2	85,400	569,000
General & Administrative	1,366,000	35.2	910,400	2,314,200	1,265,300	30.8	909,300	2,341,000
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,880,900	100.0	2,646,300	9,010,200	4,107,600	100.0	2,749,200	10,198,000
Salaries:								
Engineering	245,500	19.7	169,000	531,800	295,300	20.6	171,400	628,500
Program & Production	234,000	18.8	204,300	489,900	272,900	19.0	211,000	589,100
News	283,800	22.8	166,500	688,200	324,400	22.6	203,100	751,100
Sales	284,500	22.9	205,300	493,200	312,600	21.8	239,400	578,600
Advertising & Promotion	24,300	2.0	16,100	75,000	26,000	1.8	18,700	84,300
General & Administrative	172,800	13.9	153,400	350,500	204,500	14.2	164,100	405,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,244,800	100.0	985,400	2,511,400	1,435,600	100.0	1,091,300	3,080,600
Total Cost of Broadcast Rights	414,400		180,700	1,011,800	433,000		184,800	1,875,200
Music License Fees	67,800		36,000	150,800	77,900		50,000	172,600
Rating Services	77,700		49,200	155,100	90,600		51,200	164,500
Travel & Entertainment	61,000		33,700	121,600	71,400		35,600	143,900
Depreciation & Amortization	393,200		214,000	781,000	386,400		213,900	785,400
Interest	0		0	174,400	0		0	44,400
Utility Costs	120,300		81,000	154,100	122,700		82,600	157,600
Bad Debt Expense	29,500		12,600	47,300	30,000		12,700	51,800
Legal & Auditing Fees	23,700		12,600	51,900	24,600		13,700	52,400
Corporate Allocation Charges	57,400		0	204,100	72,300		0	265,600
Employee Fringe Benefit Costs	218,400		120,200	370,300	263,400		128,900	433,200
Station Insurance Costs	27,000		17,400	37,700	27,900		17,400	39,200
Pre-Tax Profit	1,057,400		305,200	3,452,800	1,468,500		694,700	4,108,900
Profit Margin		21.41%	8.61%	31.65%		26.34%	18.34%	33.53%
Fulltime Employment	66		50	103	79		56	113
Parttime Employment	7		5	12	8		5	14

Table 100
Revenue and Expense Yardsticks, By Region
East South Central

Revenue & Expense Items	All Stations (34)				Profit Only Stations (30)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	438,200	7.4	240,800	1,210,100	434,100	7.4	240,800	1,210,100
National & Regional Advertisers	2,789,400	47.1	2,070,600	4,442,300	2,763,800	47.1	2,070,600	4,442,300
Local Advertisers	2,691,200	45.5	2,010,200	4,560,300	2,666,500	45.5	2,261,600	3,908,900
Total Time Sales	5,918,700	100.0	4,959,100	9,641,400	5,864,400	100.0	4,959,100	9,641,400
Political Advertising Revenue	48,800		21,000	164,100	47,300		20,400	164,100
Trade-outs & Barter	163,400		78,200	358,500	173,200		74,800	358,500
Revenues Other Than Time Sales	108,700		43,900	298,600	108,700		42,200	285,400
Total Net Revenues	5,205,900		4,365,100	8,757,400	5,205,900		4,365,100	8,757,400
Expenses:								
Engineering	389,600	9.6	330,800	831,200	386,700	9.8	330,800	831,200
Program & Production	1,014,300	24.9	664,900	1,777,100	1,005,000	25.5	664,900	1,656,700
News	672,500	16.5	214,400	998,100	667,600	16.9	207,700	984,900
Sales	550,000	13.5	382,500	774,000	545,900	13.8	313,600	746,700
Advertising & Promotion	163,900	4.0	90,500	326,600	157,000	4.0	90,500	326,600
General & Administrative	1,282,700	31.5	957,100	1,712,000	1,186,000	30.0	924,000	1,643,400
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	4,073,000	100.0	2,984,700	6,582,200	3,948,200	100.0	2,984,700	5,311,300
Salaries:								
Engineering	199,500	13.5	157,400	434,400	184,500	13.0	157,400	343,600
Program & Production	301,200	20.3	197,300	463,800	272,000	19.1	197,300	446,600
News	426,700	28.8	170,700	771,100	410,800	28.9	166,200	692,500
Sales	301,900	20.4	223,000	437,800	290,600	20.4	223,000	433,400
Advertising & Promotion	28,800	1.9	17,400	54,000	27,500	1.9	12,700	54,000
General & Administrative	223,600	15.1	146,700	365,600	237,600	16.7	146,700	368,700
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,481,700	100.0	893,500	2,408,300	1,423,000	100.0	893,500	2,246,600
Total Cost of Broadcast Rights	367,200		103,900	854,000	365,700		63,600	691,900
Music License Fees	62,800		47,000	96,900	62,800		47,000	96,900
Rating Services	66,500		44,600	102,500	66,100		44,600	97,400
Travel & Entertainment	65,500		32,700	88,900	65,000		32,700	88,600
Depreciation & Amortization	486,300		300,200	840,200	475,900		298,900	682,900
Interest	44,900		0	180,300	30,800		0	67,300
Utility Costs	117,800		76,600	153,800	117,800		82,000	151,700
Bad Debt Expense	30,400		15,200	48,400	31,000		18,300	51,700
Legal & Auditing Fees	23,400		11,900	55,800	28,000		10,600	55,800
Corporate Allocation Charges	45,800		0	201,500	93,600		0	211,300
Employee Fringe Benefit Costs	208,900		85,600	359,000	168,100		85,600	343,500
Station Insurance Costs	28,500		16,300	44,100	26,900		16,400	43,700
Pre-Tax Profit	1,132,900		250,700	1,965,200	1,257,700		612,200	2,144,700
Profit Margin		21.76%	8.01%	36.86%		24.16%	11.13%	37.07%
Fulltime Employment	81		49	101	80		49	99
Parttime Employment	6		2	9	6		2	9

Table 101
Revenue and Expense Yardsticks, By Region
West North Central

Revenue & Expense Items	All Stations (55) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (41) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	448,100	11.7	226,400	696,000	535,200	12.0	392,200	817,200
National & Regional Advertisers	1,653,100	43.1	862,400	3,517,200	2,010,300	45.0	1,208,500	4,397,100
Local Advertisers	1,737,500	45.3	1,012,200	3,734,700	1,923,000	43.0	1,194,500	4,164,100
Total Time Sales	3,838,700	100.0	2,592,800	8,089,100	4,468,500	100.0	2,996,300	9,159,300
Political Advertising Revenue	2,200		0	9,100	3,600		0	14,000
Trade-outs & Barter	103,600		15,300	176,200	105,100		36,400	178,900
Revenues Other Than Time Sales	75,900		25,100	228,500	80,500		36,300	215,800
Total Net Revenues	3,590,400		2,291,500	7,087,100	3,959,800		2,641,400	7,948,000
Expenses:								
Engineering	416,100	13.4	255,600	709,300	458,600	14.3	281,000	864,800
Program & Production	649,600	20.9	405,500	1,317,000	637,000	19.9	433,200	1,415,700
News	421,800	13.6	229,800	855,000	455,600	14.2	313,200	956,200
Sales	426,000	13.7	261,400	764,500	431,400	13.5	296,900	804,100
Advertising & Promotion	152,500	4.9	89,800	397,700	152,000	4.7	96,700	390,200
General & Administrative	1,039,000	33.5	588,500	1,574,900	1,066,300	33.3	740,200	1,614,500
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,105,000	100.0	2,110,900	5,758,500	3,200,800	100.0	2,139,600	6,042,200
Salaries:								
Engineering	241,700	20.0	115,900	471,100	276,200	22.3	169,200	587,900
Program & Production	245,800	20.4	141,000	430,100	252,800	20.4	179,600	444,300
News	289,500	24.0	169,100	590,600	306,900	24.8	228,900	646,900
Sales	237,400	19.7	167,400	414,000	221,100	17.9	207,200	440,600
Advertising & Promotion	42,500	3.5	19,400	74,300	39,900	3.2	19,900	76,000
General & Administrative	149,900	12.4	108,200	258,400	139,400	11.3	117,400	284,800
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,206,800	100.0	723,400	2,376,600	1,236,200	100.0	940,500	2,521,900
Total Cost of Broadcast Rights	190,900		60,400	558,600	171,300		118,200	576,700
Music License Fees	58,500		23,400	97,700	66,600		32,400	115,400
Rating Services	58,200		27,200	105,800	72,500		33,100	117,800
Travel & Entertainment	58,700		24,100	99,300	58,700		30,400	116,400
Depreciation & Amortization	425,700		193,500	741,100	430,300		209,200	715,800
Interest	9,200		0	189,600	15,400		0	145,500
Utility Costs	78,500		57,100	133,600	80,800		61,200	134,000
Bad Debt Expense	26,500		14,500	49,900	28,200		16,600	53,900
Legal & Auditing Fees	18,500		7,300	36,100	21,400		7,900	41,300
Corporate Allocation Charges	60,100		0	185,700	48,100		0	178,200
Employee Fringe Benefit Costs	164,200		60,200	278,100	164,700		88,200	366,200
Station Insurance Costs	30,100		18,200	52,000	39,600		20,600	64,200
Pre-Tax Profit	485,400		(16,500)	1,933,600	759,000		209,800	2,439,400
Profit Margin		13.52%	(0.42%)	26.32%		19.17%	9.99%	32.71%
Fulltime Employment	62		42	100	72		47	104
Parttime Employment	10		5	17	10		6	18

Table 102
Revenue and Expense Yardsticks, By Region
West South Central

Revenue & Expense Items	All Stations (60) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (51) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	332,500	5.3	185,900	685,800	404,400	5.4	233,100	693,200
National & Regional Advertisers	3,304,900	53.1	1,583,700	6,912,000	3,543,200	47.5	1,917,800	7,287,600
Local Advertisers	2,583,700	41.5	1,444,400	6,589,300	3,509,200	47.1	2,003,500	6,851,200
Total Time Sales	6,221,100	100.0	3,975,100	13,902,300	7,456,800	100.0	4,470,200	14,366,500
Political Advertising Revenue	11,000		2,700	107,600	20,400		4,700	173,100
Trade-outs & Barter	95,300		48,400	198,500	102,700		45,500	206,000
Revenues Other Than Time Sales	122,000		48,400	224,300	137,900		51,500	295,500
Total Net Revenues	5,240,600		3,457,300	11,638,700	6,747,800		3,983,400	13,929,900
Expenses:								
Engineering	396,400	10.1	270,500	722,900	487,900	10.2	301,700	734,000
Program & Production	877,500	22.3	585,600	2,058,400	1,027,700	21.4	745,900	2,568,100
News	586,400	14.9	357,600	1,540,800	805,200	16.8	396,000	1,645,100
Sales	530,700	13.5	354,200	1,088,700	675,300	14.1	393,900	1,166,500
Advertising & Promotion	193,000	4.9	70,100	354,700	214,600	4.5	100,700	404,500
General & Administrative	1,354,200	34.4	841,800	2,073,700	1,583,900	33.0	969,100	2,196,700
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,938,200	100.0	2,496,000	8,070,100	4,794,600	100.0	3,233,300	9,165,800
Salaries:								
Engineering	195,900	14.2	127,000	414,200	256,800	13.2	132,800	465,100
Program & Production	287,000	20.8	219,000	505,700	376,400	19.3	233,500	516,400
News	398,100	28.9	260,000	962,100	570,700	29.2	287,600	1,110,500
Sales	271,000	19.7	215,500	572,500	417,600	21.4	236,200	582,600
Advertising & Promotion	35,200	2.6	18,800	67,500	42,900	2.2	23,300	82,000
General & Administrative	191,000	13.9	168,500	354,100	287,200	14.7	185,100	416,900
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,378,300	100.0	1,098,000	2,674,900	1,951,800	100.0	1,219,100	3,167,700
Total Cost of Broadcast Rights	301,300		130,100	1,222,400	313,700		148,600	1,296,400
Music License Fees	62,400		37,500	165,800	84,300		45,500	174,700
Rating Services	58,700		46,600	124,300	65,000		51,900	137,900
Travel & Entertainment	62,600		35,600	118,800	73,500		47,100	129,400
Depreciation & Amortization	515,700		311,700	951,100	581,600		329,300	1,035,600
Interest	33,100		0	129,700	24,300		0	129,700
Utility Costs	99,900		73,700	130,800	109,400		77,700	136,600
Bad Debt Expense	45,600		23,500	95,700	57,100		24,300	109,100
Legal & Auditing Fees	33,500		13,000	48,200	32,400		14,300	48,500
Corporate Allocation Charges	37,500		0	275,100	85,500		0	297,600
Employee Fringe Benefit Costs	172,300		80,000	354,300	229,700		107,100	367,900
Station Insurance Costs	33,100		20,800	49,800	34,400		22,600	52,400
Pre-Tax Profit	1,302,400		445,000	3,098,800	1,953,200		750,900	4,746,200
Profit Margin		24.85%	14.02%	38.55%		28.95%	17.71%	41.57%
Fulltime Employment	76		52	104	83		57	115
Parttime Employment	7		3	11	8		5	11

Table 103
Revenue and Expense Yardsticks, By Region
Mountain

Revenue & Expense Items	All Stations (36) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (27) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	330,100	5.9	134,800	491,000	346,500	5.3	226,300	524,800
National & Regional Advertisers	2,287,500	41.1	1,080,000	5,223,000	3,098,700	47.4	1,558,000	9,589,900
Local Advertisers	2,951,000	53.0	1,003,700	6,875,300	3,088,900	47.3	1,449,600	8,522,600
Total Time Sales	5,568,600	100.0	2,586,900	12,056,700	6,534,100	100.0	3,142,400	20,524,200
Political Advertising Revenue	5,500		0	22,200	8,600		300	28,200
Trade-outs & Barter	86,500		35,200	263,900	81,500		36,000	266,400
Revenues Other Than Time Sales	91,800		38,700	262,000	105,500		78,900	272,500
Total Net Revenues	4,695,300		2,246,000	10,240,600	5,536,300		2,889,400	18,371,400
Expenses:								
Engineering	415,400	10.7	220,900	854,100	431,400	10.1	260,500	979,100
Program & Production	1,019,800	26.3	365,300	2,152,700	1,103,000	25.9	476,700	2,986,300
News	559,500	14.4	232,500	1,245,500	702,100	16.5	306,700	1,378,500
Sales	584,100	15.1	297,400	992,200	653,800	15.4	332,000	1,106,600
Advertising & Promotion	140,900	3.6	59,700	385,900	156,300	3.7	70,900	467,500
General & Administrative	1,153,300	29.8	723,600	2,259,400	1,206,100	28.4	706,000	2,282,900
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	3,873,000	100.0	1,840,300	7,272,400	4,252,600	100.0	2,546,400	11,647,900
Salaries:								
Engineering	165,900	13.0	111,900	528,200	232,300	13.8	140,800	611,600
Program & Production	208,200	16.3	171,600	495,100	309,400	18.4	196,700	612,200
News	347,800	27.3	193,800	845,700	471,800	28.0	254,300	977,500
Sales	329,800	25.9	163,000	681,600	403,400	24.0	236,100	777,000
Advertising & Promotion	35,700	2.8	2,400	88,800	46,300	2.8	26,600	100,900
General & Administrative	186,500	14.6	122,600	348,900	218,900	13.0	131,000	408,200
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,274,100	100.0	775,700	3,068,500	1,682,100	100.0	1,001,400	3,659,500
Total Cost of Broadcast Rights	468,400		126,200	1,109,300	552,200		182,000	1,583,500
Music License Fees	66,400		26,600	163,700	88,500		38,100	194,200
Rating Services	62,100		31,500	137,100	78,900		41,300	155,000
Travel & Entertainment	53,600		22,300	131,600	63,700		27,500	157,400
Depreciation & Amortization	510,300		237,700	831,000	520,300		297,300	927,400
Interest	2,500		0	144,900	0		0	41,900
Utility Costs	70,800		41,600	115,700	77,900		51,000	117,600
Bad Debt Expense	40,400		16,600	72,900	41,400		26,700	74,900
Legal & Auditing Fees	31,900		10,500	66,200	27,700		11,800	63,000
Corporate Allocation Charges	24,000		0	274,200	55,400		0	415,800
Employee Fringe Benefit Costs	146,100		92,200	395,800	217,500		112,300	395,800
Station Insurance Costs	28,100		16,400	54,300	38,200		21,300	57,100
Pre-Tax Profit	822,300		(64,600)	2,625,700	1,283,700		385,000	3,651,700
Profit Margin		17.51%	(0.89%)	31.75%		23.19%	14.75%	35.18%
Fulltime Employment	68		39	112	80		55	120
Parttime Employment	6		4	11	7		4	11

Table 104
Revenue and Expense Yardsticks, By Region
Pacific

Revenue & Expense Items	All Stations (60)				Profit Only Stations (47)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Network Compensation	376,800	5.0	87,900	686,100	359,400	3.6	171,000	776,100
National & Regional Advertisers	3,861,800	51.2	1,291,400	12,802,300	4,564,700	46.3	2,043,100	15,741,000
Local Advertisers	3,307,400	43.8	1,284,000	8,901,800	4,935,400	50.1	1,585,900	9,975,000
Total Time Sales	7,546,000	100.0	3,377,800	22,900,800	9,859,400	100.0	4,073,200	29,480,200
Political Advertising Revenue	9,600		200	40,000	8,700		100	49,000
Trade-outs & Barter	187,300		40,100	462,800	231,000		45,400	524,300
Revenues Other Than Time Sales	162,700		48,400	335,300	183,000		56,500	440,800
Total Net Revenues	6,338,600		2,947,800	19,337,700	8,527,400		3,806,500	24,469,500
Expenses:								
Engineering	634,800	12.1	338,400	1,363,800	709,900	10.9	386,900	1,704,900
Program & Production	1,438,800	27.3	489,900	4,062,700	1,700,400	26.0	615,800	4,955,700
News	653,000	12.4	212,100	2,299,900	971,400	14.8	428,500	2,755,200
Sales	719,800	13.7	392,900	1,265,800	896,500	13.7	433,000	1,409,000
Advertising & Promotion	345,600	6.6	93,900	674,800	370,000	5.7	131,000	882,700
General & Administrative	1,470,200	27.9	845,400	3,242,100	1,894,400	29.0	891,300	3,627,300
Other	0	0.0	0	0	0	0.0	0	0
Total Expenses	5,262,100	100.0	2,675,300	14,002,400	6,542,600	100.0	2,899,900	14,151,300
Salaries:								
Engineering	348,800	20.3	165,800	1,033,800	471,500	19.6	235,900	1,145,700
Program & Production	293,100	17.0	163,600	943,400	450,100	18.7	207,000	1,058,800
News	444,300	25.8	149,100	1,254,000	573,800	23.9	257,000	1,664,800
Sales	372,100	21.6	191,100	693,700	556,000	23.1	259,600	755,000
Advertising & Promotion	48,000	2.8	15,000	90,000	60,400	2.5	17,100	111,400
General & Administrative	215,400	12.5	137,400	441,600	293,000	12.2	143,800	447,600
Other	0	0.0	0	0	0	0.0	0	0
Total Salaries	1,721,600	100.0	1,014,500	4,763,500	2,404,900	100.0	1,118,500	5,378,700
Total Cost of Broadcast Rights	872,800		206,800	2,183,900	1,021,700		310,400	2,701,400
Music License Fees	80,200		32,300	267,100	92,100		49,500	301,100
Rating Services	72,700		38,200	189,600	104,100		43,800	200,900
Travel & Entertainment	81,500		39,400	222,500	109,700		42,900	253,200
Depreciation & Amortization	601,300		234,400	1,014,200	610,300		278,800	988,200
Interest	0		0	100,700	0		0	12,800
Utility Costs	77,500		47,600	161,900	83,400		59,800	155,300
Bad Debt Expense	43,400		23,200	100,700	46,000		27,000	113,500
Legal & Auditing Fees	24,500		16,000	61,400	27,200		16,900	77,100
Corporate Allocation Charges	30,400		0	281,900	45,400		0	294,300
Employee Fringe Benefit Costs	227,700		74,500	689,100	249,300		110,600	748,300
Station Insurance Costs	33,500		16,900	69,800	38,400		24,200	77,600
Pre-Tax Profit	1,076,500		151,800	6,474,200	1,984,800		541,500	9,636,300
Profit Margin		16.98%	4.74%	27.79		23.28%	14.28%	32.46%
Fulltime Employment	82		50	152	89		55	179
Parttime Employment	6		4	17	7		5	18

ADI-Ranked Television Markets* in the Major NAB Market Size Groups

New York (Poughkeepsie), NY 1
Los Angeles (Corona & San Bernardino-Fontana), CA 2
Chicago, IL 3
Philadelphia (Allentown-Reading & Wildwood), PA 4
San Francisco (San Jose & Santa Rosa), CA 5
Boston (Manchester & Worcester), MA 6
Detroit (Ann Arbor), MI 7
Washington, D.C. (Hagerstown, MD) 8
Dallas-Ft. Worth, TX 9
Houston, TX 10

Cleveland (Akron & Canton), OH 11
Pittsburgh, PA 12
Miami (Ft. Lauderdale), FL 13
Minneapolis-St. Paul, MN 14
Seattle-Tacoma (Bellingham), WA 15
Atlanta, GA 16
Tampa-St. Petersburg (Sarasota), FL 17
St. Louis, MO 18
Denver, CO 19
Sacramento-Stockton (Modesto), CA 20

Baltimore, MD 21
Hartford-New Haven, CT 22
Portland, OR 23
Indianapolis, IN 24
Phoenix (Flagstaff), AZ 25
San Diego, CA 26
Kansas City, MO 27
Cincinnati, OH 28
Milwaukee, WI 29
Orlando-Daytona Beach-Melbourne, FL 30

Nashville, TN 31
Charlotte (Hickory), NC 32
Buffalo, NY 33
New Orleans, LA 34
Columbus, OH 35
Greenville-Spartanburg, SC-Asheville, NC 36
Raleigh-Durham (Fayetteville), NC 37
Grand Rapids-Kalamazoo-Battle Creek, MI 38
Memphis, TN 39
Oklahoma City, OK 40

Providence, RI-New Bedford, MA 41
Salt Lake City (Miles City), UT 42
Charleston-Huntington, WV 43
Louisville, KY 44
San Antonio, TX 45
Harrisburg-York-Lancaster-Lebanon, PA 46
Norfolk-Portsmouth-Newport News-Hampton, VA 47
Birmingham, AL 48
Dayton (Springfield, OH) 49
Greensboro-Winston Salem-High Point, NC 50

Albany-Schenectady-Troy, NY 51
Wilkes Barre-Scranton, PA 52
Little Rock, AR 53
Shreveport, LA-Texarkana, TX 54
Tulsa, OK 55
Flint-Saginaw-Bay City, MI 56
Richmond (Charlottesville), VA 57
Wichita-Hutchinson, KS 58
Knoxville, TN 59
Toledo, OH 60

Mobile, AL-Pensacola, FL 61
Albuquerque, NM 62
West Palm Beach (Ft. Pierce-Vero Beach), FL 63

Jacksonville, FL 64
Fresno (Hanford & Visalia), CA 65
Syracuse, NY 66
Des Moines, IA 67
Roanoke-Lynchburg, VA 68
Green Bay, WI 69
Rochester, NY 70

Omaha, NE 71
Paducah, KY-Cape Girardeau, MO-Harrisburg-Marion, IL 72
Springfield-Decatur-Champaign, IL 73
Spokane, WA 74
Davenport-Rock Island-Moline (Quad City), IL 75
Cedar Rapids-Waterloo-Dubuque, IA 76
Lexington, KY 77
Portland-Poland Spring, ME 78
Chattanooga, TN 79
Johnstown-Altoona, PA 80
South Bend-Elkhart, IN 81
Austin, TX 82
Youngstown, PA 83
Jackson, MS 84
Tucson, AZ 85
Springfield, MO 86
Bristol, VA-Kingsport-Johnson City, TN 87
Evansville, IN 88
Lincoln-Hastings-Kearney, NE 89
Columbia, SC 90

Baton Rouge, LA 91
Huntsville-Decatur-Florence, AL 92
Burlington, VT-Plattsburgh, NY (Hartford, VT-Hanover, NH) 93
Sioux Falls-Mitchell, SD 94
Fort Wayne, IN 95
Springfield, MA 96
Waco-Temple, TX 97
Greenville-New Bern-Washington, NC 98
Lansing, MI 98
Peoria, IL 100

Fargo, ND 101
Las Vegas, NV 102
Augusta, GA 103
El Paso, TX 103
Colorado Springs-Pueblo, CO 105
Madison, WI 106
Savannah, GA 107
Salinas-Monterey, CA 108
Lafayette, LA 109
Rockford, IL 109

Charleston, SC 111
Fort Myers-Naples, FL 112
Columbus, GA 113
Monroe, LA-El Dorado, AR 114
Amarillo, TX 115
Santa Barbara-Santa Maria-San Luis Obispo, CA 116
Duluth, MN-Superior, WI 117
Joplin, MO-Pittsburg, KS 118
Montgomery, AL 119
Beaumont-Port Arthur, TX 120
McAllen-Brownsville, TX 120

Yakima, WA 122
Wheeling, WV-Steubenville, PA 123
Reno, NV 124
Corpus Christi, TX 125
Eugene, OR 126
Terre Haute, IN 126
Tallahassee, FL 128
La Crosse-Eau Claire, WI 129
Wichita Falls, TX-Lawton, OK 130

Lubbock, TX 131
Wausau-Rhinelander, WI 132
Traverse City-Cadillac, MI 133
Binghamton, NY 134
Sioux City, IA 135
Columbus-Tupelo, MS 136
Boise, ID 137
Chico-Redding, CA 138
Rochester, MN-Mason City, IA-Austin, MN 139
Macon, GA 140

Columbia-Jefferson City, MO 141
Minot-Bismarck-Dickinson, ND 142
Bluefield-Beckley-Oak Hill, WV 143
Odessa-Midland, TX 144
Topeka, KS 145
Erie, PA 146
Bakersfield, CA 147
Fort Smith, AR 148
Florence, SC 149
Albany, GA 150
Wilmington, NC 150

Quincy, IL-Hannibal, MO 152
Missoula-Butte, MT 153
Medford, OR 154
Abilene-Sweetwater, TX 155
Bangor, ME 156
Idaho Falls-Pocatello, ID 157
Utica, NY 158
Tyler, TX 159
Dothan, AL 160
Rapid City, SD 161
Clarksburg-Weston, WV 162
Alexandria, LA 163
Laurel-Hattiesburg, MS 164
Elmira, NY 165
Salisbury, MD 166
Watertown-Carthage, NY 167
Lake Charles, LA 168
Billings-Hardin, MT 169
Gainesville, FL 170

Meridian, MS 171
Ardmore-Ada, OK 172
Jonesboro, AR 173
Greenwood-Greenville, MS 174
Panama City, FL 175
Great Falls, MT 176
El Centro, CA-Yuma, AZ 177
Alexandria, MN 178
Biloxi-Gulfport-Pascagoula, MS 179
Casper-Riverton, WY 180

Eureka, CA 181
Roswell, NM 182
Jackson, TN 183
Marquette, MI 184
Grand Junction, CO 185
Palm Springs, CA 186
Bowling Green, KY 187
Tuscaloosa, AL 188
Cheyenne, WY 189
St. Joseph, MO 190

Lafayette, IN 191
Anniston, AL 192
Lima, OH 193
Parkersburg, WV 194
San Angelo, TX 195
Harrisonburg, VA 196
Mankato, MN 197
Laredo, TX 198
Zanesville, OH 199
Presque Isle, ME 200

Twin Falls, ID 201
Victoria, TX 202

Bend, OR 203
Ottumwa, IA-Kirksville, MO 204
Helena, MT 205
Selma, AL 206
North Platte, NE 207
Alpena, MI 208
Glendive, MT 209

Regions

New England
Connecticut
Maine
Massachusetts
New Hampshire
Rhode Island
Vermont

Middle Atlantic
New Jersey
New York
Pennsylvania

South Atlantic
Delaware
District of Columbia
Florida
Georgia
Maryland
North Carolina
South Carolina
Virginia
West Virginia

East North Central
Illinois
Indiana
Michigan
Ohio
Wisconsin

East South Central
Alabama
Kentucky
Mississippi
Tennessee

West North Central
Iowa
Kansas
Minnesota
Missouri
Nebraska
North Dakota
South Dakota

West South Central
Arkansas
Louisiana
Oklahoma
Texas

Mountain
Arizona
Colorado
Idaho
Montana
Nevada
New Mexico
Utah
Wyoming

Pacific
Alaska
California
Hawaii
Oregon
Washington

* Ranked by number of TV households in Area of Dominant Influence (ADI)

Line Item Definitions

REVENUES

Network Compensation — Sale of station time to networks.

National/Regional Advertisers — Sale of station time to national and regional advertisers or sponsors. Includes agency and rep commissions, trade-outs and barter and political advertising revenue.

Local Advertisers — Sale of station time to local advertisers or sponsors. Includes any agency and rep commissions, trade-outs and barter and political advertising revenues.

Total Time Sales — Addition of network compensation, national/regional advertisers, and local advertisers.

Political Advertising Revenues — Sale of station time to political candidates.

Trade-Outs and Barter — Total of national/regional and local trade-outs and barter included in national/regional advertisers, local advertisers and revenues other than time sales. Trade sales should be estimated as the amount of cash the station would have paid for the merchandise or services received.

Revenues Other Than Time Sales — Includes all broadcast revenue other than time sales, such as all production costs charged to advertisers or sponsors for programs, materials, facilities or services. Also includes any donations, rental of studio facilities and any fees received from others for the use of talent on the station's payroll.

Total 1983 Net Revenues — Total of time sales plus revenues other than time sales minus agency and rep commissions.

EXPENSES

Engineering — The direct costs of operating and maintaining the studio and transmitter equipment, including salaries and wages and bonuses.

Program and Production — Includes talent fees, music license fees, film and tape rental expense, and all other costs of production including salaries, wages and bonuses.

News — Includes the salaries and wages of those engaged in the production and presentation of news and other expenses incurred by this department.

Sales — Salaries and wages, commissions and related other expenses of those engaged in selling air time.

Advertising and Promotion — The cost of advertising and promoting the station directed towards prospective audiences and advertisers, including salaries and wages of those engaged in such functions. Rating services are also included.

General and Administrative — All taxes except federal, the cost of services, supplies, etc., other than engineering, program, news, sales or advertising and promotion expenses. Also includes depreciation and amortization, interest, travel and entertainment, utility costs, legal and auditing fees and bad debts.

Total Expenses — Total of departmental expenses.

SALARIES

Salaries — Include all salaries and wages, bonuses and commissions for all employees in each department.

Total Salaries — Total of departmental salaries.

SELECTED EXPENSE ITEMS

Total Cost of Broadcast Rights — Includes features, syndicated specials, sports events and barter programming.

Music License Fees — The cost of license fees payable to ASCAP, BMI, SESAC and other similar music licensing organizations.

Rating Services — The cost of Nielsen, Arbitron, Birch, Broadcast Advertisers Report (BAR), etc.

Travel and Entertainment — The cost of travel and entertainment charges authorized and approved by management for payment or reimbursement.

Depreciation and Amortization — Includes depreciation of tangible property and amortization of leasehold improvements.

Interest — The expense accrued on the station's obligations including notes, bonds and mortgages payable.

Utility Costs — The cost of purchased light, heat and power.

Bad Debt Expense — The losses in collection of receivables (bad debts).

Legal and Auditing Fees — The cost of outside legal and auditing services.

Any Corporate Allocation Charges — Represents amounts paid of management services, including accounting, computer services and management fees to either the home office or an affiliated branch or company under common control.

Employee Fringe Benefit Costs — The cost of employee payroll taxes, group insurance, hospitalization, profit sharing, pension, holiday bonuses/gifts and similar benefits.

Station Insurance Costs — The cost of libel, fire, use and occupancy, public liability, fidelity and all other insurance except coverage relating to employee fringe benefit costs.

EMPLOYMENT

Full-time Employees — Count all employees as "full-time" when they are employed for 30 hours or more a week as of the last pay period in 1983.

Part-time Employees — All employees working less than 30 hours per week as of the last pay period in 1983.

Your Station

Revenue & Expense Items	Dollar Figures ($)	Percent Figures (%)
Network Compensation		
National & Regional Advertisers		
Local Advertisers		
Total Time Sales		
Political Advertising Revenue		
Revenues Other Than Time Sales		
Trade-Outs & Barter		
Total Net Revenues		
Expenses:		
Engineering		
Program & Production		
News		
Sales		
Advertising & Promotion		
General & Administrative		
Other		
Total Expenses		
Salaries:		
Engineering		
Program & Production		
News		
Sales		
Advertising & Promotion		
General & Administrative		
Other		
Total Salaries		
Total Cost of Broadcast Rights		
Music License Fees		
Rating Services		
Travel & Entertainment		
Depreciation & Amortization		
Interest		
Utility Costs		
Bad Debt Expense		
Legal & Auditing Fees		
Corporate Allocation Charges		
Employee Fringe Benefit Costs		
Station Insurance Costs		
Pre-Tax Profit		
Profit Margin		
Fulltime Employment		
Parttime Employment		